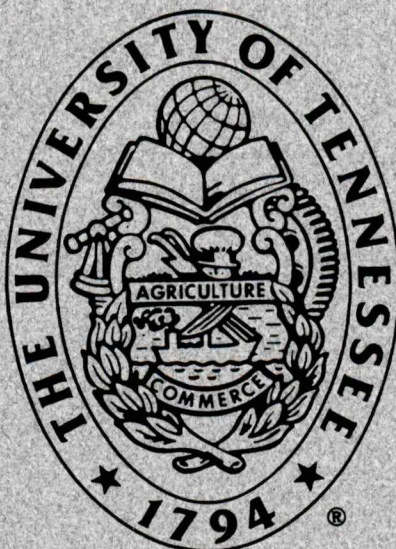


THE UNIVERSITY OF TENNESSEE
Budget Document
Fiscal Year 1993-94

(Revised as of October 31, 1993)



Submitted to the Board of Trustees
Annual Meeting, 1993

(Revised to Reflect Actual Data for Fiscal Year 1993)

THE UNIVERSITY OF TENNESSEE

June 1993

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
February 24, 1994

Presented herewith is the Revised Budget Document for FY 1994. This document is a revision of the Original FY 1994 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 24, 1993.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1994 budget estimates through October 31, 1993 and (2) replacement of the FY 1993 estimated revenues and expenditures with actual expenditure data for that fiscal year.

There is, included as Appendix VI, a Summary of Revenues and Expenditures for Restricted Funds. These are, for the most part, gifts and grants made to the University and used for specific purposes as designated by the donors. Appendix VI shows these funds combined with the Unrestricted portion of the Current Funds.

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June 24, 1993

Office of the President
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Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

This document contains the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1993-94. These budgets reflect planned uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Men's Athletics), the UT Medical Center in Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1993 through June 30, 1994.

Appropriations for each of the campuses and units of the University for fiscal years 1991-92, 1992-93 and 1993-94 are presented in the "Summary of State Appropriations" on Page 2 of this letter. Reflected in that summary is a \$13.6 million or 4.5 percent increase in basic operating appropriations for the 1993-94 fiscal year. The University of Tennessee is grateful to the Governor and his staff and to the General Assembly for the attention given to the needs of Tennessee public higher education for the coming year. We are pleased with the 2.0 percent funding for salary increases effective July 1, 1993, and are hopeful that additional salary dollars will be available later in the fiscal year to fund the contingency salary increase plan authorized by the General Assembly. That plan provides for salary increases of up to 4.0 percent, effective January 1, 1994, if state revenue collections sufficiently exceed state budget estimates. Mid-year raises awarded in 1992-93 were especially helpful in rewarding hardworking faculty and staff.

Improvement in the Longevity Pay Program which increased the maximum years of eligible service from 22 years to 24 years is also appreciated. The rate of compensation remains at \$100 for each year of eligible service up to the new maximum of \$2,400 for persons with 24 or more years of service.

We regret that 1993-94 state appropriations did not include any special state funding for instructional and research equipment. The University of Tennessee's special equipment appropriation in 1992-93 amounted to \$3,455,000. The purpose of this funding is to upgrade classroom and laboratory equipment to state-of-the-art status. We trust that the supplemental equipment appropriations will be resumed next fiscal year.

Aside from the funding for salary increases, virtually all new state appropriated dollars for higher education are based on enrollment growth. These appropriations reflect formula funding for Tennessee's public higher education campuses to about 89.0 percent of full formula funding compared to 88.0 percent in 1992-93.



**THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS**

<u>Distribution</u>	<u>Actual 1992 Appropriation</u> (A)	<u>Actual 1993 Appropriation *</u> (B)	<u>Revised 1994 Appropriation *</u> (C)
UT Chattanooga	\$ 24,463,300	\$ 27,263,300	\$ 28,624,900
UT Knoxville	115,717,700	128,202,149	132,591,800
UT Martin	19,065,600	21,193,900	22,266,100
UT Space Institute	4,210,400	4,868,700	5,035,400
UT, Memphis			
Other Specialized Units	\$ 37,564,600	\$ 41,223,200	\$ 42,075,100
College of Medicine Units	25,154,000	27,488,700	28,974,300
Family Medicine Units	2,585,200	2,978,700	3,266,800
Total UT, Memphis	\$ 65,303,800	\$ 71,690,600	\$ 74,316,200
Agricultural Experiment Station	14,268,800	15,899,000	16,276,900
Agricultural Extension Service	16,510,500	18,060,300	18,724,900
Veterinary Medicine	8,674,300	9,663,700	9,967,800
Institute for Public Service	3,347,300	3,742,500	3,777,000
Municipal Technical Adv. Service	939,700	990,400	1,036,300
County Technical Asst. Service	703,600	756,600	794,200
University-wide Administration	1,941,100	1,948,100	2,010,100
Total State Appropriations	<u>\$ 275,146,100</u>	<u>\$ 304,279,249</u>	<u>\$ 315,421,600</u>

(A) Does not include \$8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.

(B) Does not include \$8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.

(C) Does not include \$8,608,500 appropriated to UT institutions in FY 1993-94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993-94.

* This is a change from the budget message dated June 24 included with the Original Budget Document.

The increase in state appropriations plus an estimated \$3.3 million from the proposed increases in student fees as set forth on Exhibit A, and an estimated \$1.7 million increase in other revenues will provide about \$18.6 million in new Educational and General (E&G) funds. These new E&G funds, together with an estimated \$3.4 million net increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in funds for the University to almost \$22.0 million for the 1993-94 fiscal year.

The badly needed new revenues from student fee increases will provide funding for the additional faculty needed to meet enrollment increases. UT-Knoxville will add about 11 faculty positions; UT-Chattanooga will add 6; and UT-Martin will add 11. Student fee revenues will also be used to further restore instructional operating budgets that have been severely reduced in recent years, add new graduate assistants and student employees, replace obsolete classroom equipment, increase library acquisitions and provide other student related funding needs. Not reflected in this budget document is an additional \$400,000 expected from student fee revenues as a result of revised rate proposals determined late in the budget process. This increase, based upon an undergraduate rate change from 4.5 percent to 5.0 percent, will be reflected in the October budget update.

The \$13.6 million in new state appropriations and the \$1.7 million in other Educational and General revenues will be used to fund for a full year the 4.0 percent salary increases awarded January 1, 1993, and to award the 2.0 percent salary raises authorized by the General Assembly for July 1, 1993, add some new exempt and nonexempt staff positions where needed, fund increases in group insurance and other fixed costs, and selectively upgrade programs with high priority needs. A careful review has been given to the addition of all positions and associated operating funds so that new resources are directed to the highest priority educational programs.

In addition to the \$13.6 million increase in basic state appropriations, the 1993 General Assembly appropriated \$8,608,500 for continuation of the Centers of Excellence at UT campuses. Campuses and units must provide from private gifts, grants, contracts or from internal resource allocations \$1.00 for each \$2.00 in state support. Funds to meet this matching requirement are set aside in these budgets. No additional appropriations in 1993-94 are available for the Chairs of Excellence endowment fund.

Additional undetermined amounts of federal funds, which the University expects to receive as grants or contracts under the many programs of federal participation, are not included in these budgets. Some of these grants require matching funds be provided by the University. Necessary allowances have been made from University funds to provide for this matching. Each of these grants and contracts is separately budgeted.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$593,553,332. Proposed expenditures and transfers exceed the budgeted revenues by \$984,735. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Men's Athletics, accounts for \$88,936,747 or 15.0 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Men's Athletics are self-supporting operations and their budgets are presented as appendices to this document. The UTK Department of Men's Athletics is supported primarily by revenues from gate receipts, television and radio, private gifts, and concessions. The Medical Center and Bowld Hospital are supported by income from patient care activities.

These budgets provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State, and I recommend that:

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1993-94 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The proposed fee and tuition schedules be adopted for 1993-94.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollments and reorganization requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for personnel as may be necessary during the year in keeping with State salary guidelines; and
 - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully Submitted,


Joseph E. Johnson
President

JEJ/RJ

Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	\$ 101,527,235	\$ 108,698,688	\$ 108,508,091	\$ 111,664,469
2. Federal Appropriations	12,787,565	13,333,292	12,740,514	12,842,514
3. State Appropriations	275,146,100	304,279,249	317,745,300	315,421,600
4. Local Appropriations	1,784,388	1,824,001	1,846,410	1,861,051
5. Federal Gifts, Grants & Contracts	13,865,817	15,044,694	13,656,639	14,214,639
6. State Gifts, Grants & Contracts	904,058	935,800	793,000	793,000
7. Local Gifts, Grants & Contracts	2,058,064	2,930,005	2,865,005	3,462,900
8. Private Gifts, Grants & Contracts	4,767,909	3,805,753	4,158,340	3,648,659
9. Endowment Income	97,388	63,003	57,000	57,000
10. Sales & Services of Educational Activities	28,061,036	30,282,891	29,621,844	29,679,890
11. Other Sources	13,827,025	12,515,485	11,595,234	11,603,334
Total Educational & General Funds	\$ 454,826,585	\$ 493,712,861	\$ 503,587,377	\$ 505,249,056
B. Auxiliary Enterprises Funds	89,603,775	90,386,212	88,981,220	89,165,434
C. Hospitals Funds	260,053,643	294,372,228	279,089,515	273,198,591
TOTAL CURRENT REVENUES	\$ 804,484,003	\$ 878,471,301	\$ 871,658,112	\$ 867,613,081
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	\$ 165,400,019	\$ 177,757,890	\$ 192,032,400	\$ 191,523,484
2. Research	23,911,876	25,888,928	25,588,368	27,197,242
3. Public Service	31,573,051	33,749,412	35,623,097	36,645,772
4. Academic Support	41,021,574	45,965,219	45,598,407	49,411,664
5. Student Services	21,821,065	24,300,135	24,496,198	24,979,299
6. Institutional Support	36,955,016	38,422,608	43,668,202	44,159,796
7. Staff Benefits	73,740,997	82,142,002	87,449,551	87,725,219
8. Operation & Maint. of Plant	34,294,891	35,086,038	39,104,509	42,013,395
9. Scholarships & Fellowships	11,527,173	12,795,464	13,616,139	13,921,551
Total E&G Expenditures	\$ 440,245,662	\$ 476,107,696	\$ 507,176,871	\$ 517,577,422
Mandatory Transfers (In)/Out	4,812,639	2,491,159	3,016,005	2,966,005
Non-Mandatory Transfers (In)/Out	4,613,139	2,923,560	(5,576,291)	(5,576,291)
Total Educational and General	\$ 449,671,440	\$ 481,522,415	\$ 504,616,585	\$ 514,967,136
B. Auxiliary Enterprises Funds				
Expenditures	\$ 72,931,741	\$ 75,222,325	\$ 73,630,612	\$ 73,857,290
Mandatory Transfers (In)/Out	8,769,101	8,863,139	10,168,232	10,485,832
Non-Mandatory Transfers (In)/Out	6,180,469	5,824,641	5,137,903	5,014,723
Total Auxiliary Enterprises	\$ 87,881,311	\$ 89,910,105	\$ 88,936,747	\$ 89,357,845
C. Hospitals Funds Expenditures & Transfers	\$ 255,579,936	\$ 278,131,316	\$ 271,081,317	\$ 277,916,342
TRANSFER TO/(FROM) FUND BALANCE				
E&G Funds	\$ 5,155,145	\$ 12,190,446	\$ (1,029,208)	\$ (9,718,080)
Auxiliary Enterprises Funds	1,722,464	476,107	44,473	(192,411)
Hospitals Funds	4,473,707	16,240,912	8,008,198	(4,717,751)
Total Transfers To/(From) Fund Balance	\$ 11,351,316	\$ 28,907,465	\$ 7,023,463	\$ (14,628,242)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS				
E&G Funds	\$ 454,826,585	\$ 493,712,861	\$ 503,587,377	\$ 505,249,056
Auxiliary Enterprises Funds	89,603,775	90,386,212	88,981,220	89,165,434
Hospitals Funds	260,053,643	294,372,228	279,089,515	273,198,591
Total Unrestricted Current Funds Expenditures and Transfers	\$ 804,484,003	\$ 878,471,301	\$ 871,658,112	\$ 867,613,081

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B

	Chattanooga				Knoxville			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 13,607,786	\$ 14,864,681	\$ 15,694,746 1	\$ 15,927,661 1	\$ 64,334,593	\$ 68,069,391	\$ 65,833,276 1	\$ 68,833,276 2
2. Federal Appropriations					40,955	40,955	40,955	40,955
3. State Appropriations	24,463,300	27,263,300	28,854,400	28,624,900	115,717,700	128,202,149	133,541,200	132,591,800
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	202,055	160,465 2	154,998 2	154,998 2	6,135,353	7,113,025	5,600,000	6,150,000
6. State Gifts, Grants & Contracts	34,311	32,574 2	1	2	680,908	659,290	625,000	625,000
7. Local Gifts, Grants & Contracts	2,625	(1,720)			21,908	38,917	25,000	25,000
8. Private Gifts, Grants & Contracts	781,101	551,397	794,481	650,100	1,374,146	1,315,879	1,623,405 3	1,246,905 3
9. Endowment Income					43,558	42,158	42,000	42,000
10. Sales & Services of Educational Activities	2,272,472	2,404,587	2,190,633	2,084,133	5,847,107	6,188,885	6,190,798	6,188,798
11. Other Sources	190,418	217,919	176,640	176,640	2,838,162	2,963,106	2,336,687 4	2,336,687 4
Total Educational & General Funds	\$ 41,554,068	\$ 45,493,203	\$ 47,865,898	\$ 47,618,432	\$ 197,034,390	\$ 214,633,755	\$ 215,858,321	\$ 218,080,421
B. Auxiliary Enterprises Funds	6,263,955	4,834,230	3,035,969	3,527,569	70,484,869	71,795,312	72,607,044	72,637,044
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 47,818,023	\$ 50,327,433	\$ 50,901,867	\$ 51,146,001	\$ 267,519,259	\$ 286,429,067	\$ 288,465,365	\$ 290,717,465
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 15,313,031	\$ 16,738,667 3	\$ 18,979,282	\$ 19,450,039	\$ 78,595,815	\$ 85,680,495	\$ 89,766,392	\$ 88,041,453
2. Research	481,436	423,146	438,413	418,413	3,838,271	4,014,388	3,511,312 5	4,964,947 5
3. Public Service	743,082 4	811,433 4	591,798	597,486	5,212,657	5,919,678 6	6,015,075 6	6,033,500 6
4. Academic Support	3,082,494	3,392,937 4	3,086,897	3,222,449	22,992,511	25,886,570 7	25,494,896	27,749,839 8
5. Student Services	4,643,003	5,591,878 5	5,162,243	5,486,457	12,764,739	13,812,024	14,564,646	14,608,859
6. Institutional Support	2,932,315	3,277,963 3	3,392,453 3	3,466,656 3	9,776,160	9,816,180	11,518,423 9	11,841,501 9
7. Staff Benefits	6,931,919	7,705,078 3	8,785,747	8,556,247	30,468,301	33,777,550	35,740,000	36,515,000
8. Operation & Maint. of Plant	4,166,408	4,348,621	4,452,407	4,696,771	16,448,166	16,961,389	18,819,427	20,480,011 10
9. Scholarships & Fellowships	1,549,299	1,676,048	1,835,651	1,830,304	6,446,521	7,054,077	7,461,500	7,778,661
Total E&G Expenditures	\$ 39,842,987	\$ 43,965,771	\$ 46,724,891	\$ 47,724,822	\$ 186,543,141	\$ 202,922,351	\$ 212,891,671	\$ 218,013,771
Mandatory Transfers (In)/Out	436,818 6	(202,745) 6	145,007	145,007	3,368,763	1,566,292 11	1,842,208 11	1,842,208 11
Non-Mandatory Transfers (In)/Out	765,783 7	855,498	996,000 3	996,000 3	7,321,081 12	4,625,157 12	1,124,442 12	1,124,442 12
Total Educational and General	\$ 41,045,588	\$ 44,618,524	\$ 47,865,898	\$ 48,865,829	\$ 197,232,985	\$ 209,113,800	\$ 215,858,321	\$ 220,980,421
B. Auxiliary Enterprises Funds								
Expenditures	\$ 5,038,515	\$ 3,442,601 8	\$ 1,773,703 8,9	\$ 1,987,703 8,9	\$ 57,281,703	\$ 60,082,924	\$ 59,919,010	\$ 59,949,010
Mandatory Transfers (In)/Out	814,120	798,055	895,147	1,172,747 10	6,518,449	6,738,417	7,939,828	7,939,828
Non-Mandatory Transfers (In)/Out	211,406	473,085	367,119	367,119	4,852,382	5,260,349	4,737,865	4,737,865
Total Auxiliary Enterprises	\$ 6,064,041	\$ 4,713,741	\$ 3,035,969	\$ 3,527,569	\$ 68,652,534	\$ 72,081,690	\$ 72,596,703	\$ 72,626,703
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 508,480	\$ 874,679		\$ (1,247,397)	\$ (198,595)	\$ 5,519,955		\$ (2,900,000)
Auxiliary Enterprises Funds	199,914	120,489			1,832,335	(286,378)	\$ 10,341	10,341
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 708,394	\$ 995,168		\$ (1,247,397)	\$ 1,633,740	\$ 5,233,577	\$ 10,341	\$ (2,889,659)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 41,554,068	\$ 45,493,203	\$ 47,865,898	\$ 47,618,432	\$ 197,034,390	\$ 214,633,755	\$ 215,858,321	\$ 218,080,421
Auxiliary Enterprises Funds	6,263,955	4,834,230	3,035,969	3,527,569	70,484,869	71,795,312	72,607,044	72,637,044
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 47,818,023	\$ 50,327,433	\$ 50,901,867	\$ 51,146,001	\$ 267,519,259	\$ 286,429,067	\$ 288,465,365	\$ 290,717,465

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Martin				Space Institute			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 10,180,800	\$ 10,963,379 ^{1,2}	\$ 11,531,226 ¹	\$ 11,454,689 ¹	\$ 1,463,356	\$ 1,352,622 ¹	\$ 1,424,775	\$ 1,424,775
2. Federal Appropriations								
3. State Appropriations	19,065,600	21,193,900 ³	22,446,700	22,266,100	4,210,400	4,868,700	5,070,800	5,035,400
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	85,033	64,160 ⁴	73,500 ⁴	81,500 ⁴	1,629,235	1,328,283 ²	1,444,800	1,444,800
6. State Gifts, Grants & Contracts	23,413	33,609	23,000	23,000	(5,657) ³			
7. Local Gifts, Grants & Contracts						362		
8. Private Gifts, Grants & Contracts	246,844	240,210	275,950	280,950	317,822	572,250 ⁴	552,300 ⁴	553,500 ⁴
9. Endowment Income								
10. Sales & Services of Educational Activities	1,175,842	1,334,690	1,320,015	1,350,255				
11. Other Sources	111,474	83,636 ⁵	91,441	91,441	61,291	8,351	3,800	3,800
Total Educational & General Funds	\$ 30,889,006	\$ 33,913,584	\$ 35,761,832	\$ 35,547,935	\$ 7,676,447	\$ 8,130,568	\$ 8,496,475	\$ 8,462,275
B. Auxiliary Enterprises Funds	6,520,883	6,749,081	6,495,600	6,158,214	209,218	228,357	197,350	197,350
C. Hospitals Funds								
TOTAL CURRENT REVENUES	<u>\$ 37,409,889</u>	<u>\$ 40,662,665</u>	<u>\$ 42,257,432</u>	<u>\$ 41,706,149</u>	<u>\$ 7,885,665</u>	<u>\$ 8,358,925</u>	<u>\$ 8,693,825</u>	<u>\$ 8,659,625</u>
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 11,103,090	\$ 12,238,357 ⁶	\$ 13,569,340 ⁶	\$ 13,887,048 ⁶	\$ 3,109,451	\$ 3,076,030 ⁵	\$ 3,080,263 ⁵	\$ 3,134,013 ⁵
2. Research	377,475	408,321	53,682 ⁷	75,175 ⁷	494,311	868,072 ⁶	908,667	1,011,062
3. Public Service	318,910	403,518 ⁸	385,044	395,064	56,699	14,293 ⁷	10,650 ⁸	10,650 ⁸
4. Academic Support	2,657,764 ⁹	2,909,339 ¹⁰	3,188,169 ¹⁰	3,402,024 ¹⁰	461,259	210,727 ⁶	214,774	214,774
5. Student Services	2,784,825	3,165,545	3,085,597	3,190,709	163,974	160,817	180,831	184,531
6. Institutional Support	2,027,892	2,229,097 ¹¹	2,238,387 ¹¹	2,343,829 ¹¹	1,185,505	1,175,996	1,421,439 ⁹	1,446,639 ⁹
7. Staff Benefits	5,431,033	5,797,860 ¹²	6,514,104 ¹²	6,325,572 ¹²	1,075,172	1,165,881	1,279,254	1,245,554
8. Operation & Maint. of Plant	3,254,585	3,508,171 ¹³	3,717,758 ¹³	3,905,641 ¹³	863,106	1,063,351	929,000	931,250
9. Scholarships & Fellowships	1,709,516	1,977,924 ¹⁴	2,151,151 ¹⁴	2,135,085 ¹⁴	29,928	169,462 ⁵	175,704 ⁵	185,368 ⁵
Total E&G Expenditures	\$ 29,665,090	\$ 32,638,132	\$ 34,903,232	\$ 35,660,147	\$ 7,439,405	\$ 7,904,629	\$ 8,200,582	\$ 8,363,841
Mandatory Transfers (In)/Out	129,015	270,003 ¹⁵	205,000 ¹⁵	155,000				
Non-Mandatory Transfers (In)/Out	644,893	772,248	653,600	653,600	251,573	265,255	280,269 ¹⁰	280,269 ¹⁰
Total Educational and General	\$ 30,438,998	\$ 33,680,383	\$ 35,761,832	\$ 36,468,747	\$ 7,690,978	\$ 8,169,884	\$ 8,480,851	\$ 8,644,110
B. Auxiliary Enterprises Funds								
Expenditures	\$ 4,918,904	\$ 5,475,459	\$ 5,755,355	\$ 5,738,033	\$ 240,505	\$ 306,643	\$ 272,719	\$ 272,719
Mandatory Transfers (In)/Out	610,803	560,800	622,157	662,157	9,879	9,800	9,800	9,800
Non-Mandatory Transfers (In)/Out	1,209,848 ¹⁶	193,993 ¹⁶	118,088 ¹⁶	(5,092) ¹⁶	(41,166)	(101,434) ¹¹	(85,169) ¹¹	(85,169) ¹¹
Total Auxiliary Enterprises	\$ 6,739,555	\$ 6,230,252	\$ 6,495,600	\$ 6,395,098	\$ 209,218	\$ 205,209	\$ 197,350	\$ 197,350
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 450,008	\$ 233,201		\$ (920,812)	\$ (14,531)	\$ (39,316)	\$ 15,624	\$ (181,835)
Auxiliary Enterprises Funds	(218,672)	518,829		(236,884)		23,148		
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 231,336	\$ 752,030		\$ (1,157,696)	\$ (14,531)	\$ (16,168)	\$ 15,624	\$ (181,835)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 30,889,006	\$ 33,913,584	\$ 35,761,832	\$ 35,547,935	\$ 7,676,447	\$ 8,130,568	\$ 8,496,475	\$ 8,462,275
Auxiliary Enterprises Funds	6,520,883	6,749,081	6,495,600	6,158,214	209,218	228,357	197,350	197,350
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	<u>\$ 37,409,889</u>	<u>\$ 40,662,665</u>	<u>\$ 42,257,432</u>	<u>\$ 41,706,149</u>	<u>\$ 7,885,665</u>	<u>\$ 8,358,925</u>	<u>\$ 8,693,825</u>	<u>\$ 8,659,625</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Memphis - Other Specialized Units				College of Medicine Units			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 4,962,516	\$ 5,566,257 1	\$ 5,747,938 1	\$ 5,747,938 1	\$ 5,785,104	\$ 6,518,482 1	\$ 6,770,184 1	\$ 6,770,184 1
2. Federal Appropriations								
3. State Appropriations	37,584,600	41,223,200	42,556,500	42,075,100	25,154,000	27,488,700	28,991,200	28,974,300
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	5,242,404	5,686,382	5,670,015	5,670,015				
6. State Gifts, Grants & Contracts	93,060	106,410	90,000	90,000				
7. Local Gifts, Grants & Contracts	230,356	241,357	239,585	239,585	1,796,710 2	2,640,170 2	2,600,420 2	3,198,315 2
8. Private Gifts, Grants & Contracts	692,430	780,524	742,204	747,204	1,179,047 3			
9. Endowment Income								
10. Sales & Services of Educational Activities	4,910,601 2	4,860,634	4,899,286	4,908,305	654,034	635,102	635,102	635,102
11. Other Sources	437,491	538,857 3	898,160 3	898,160 3	176,520	96,014 4	81,478 4	81,478 4
Total Educational & General Funds	\$ 54,133,458	\$ 58,803,621	\$ 60,843,688	\$ 60,376,307	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379
B. Auxiliary Enterprises Funds	6,124,851	6,779,231	6,645,257	6,645,257				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 60,258,309	\$ 65,582,852	\$ 67,488,945	\$ 67,021,564	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 14,151,378	\$ 14,629,099	\$ 16,046,102	\$ 16,100,076	\$ 26,823,916	\$ 27,385,591	\$ 30,585,248	\$ 30,905,082
2. Research	1,175,632	1,371,030 4	1,395,340 4	1,395,340 4				
3. Public Service	392,218	405,148	393,055	393,378				
4. Academic Support	8,376,802	9,694,955 5	9,523,326 5	9,898,871 5	1,704,338	1,919,985	2,078,692 5	2,680,653 5
5. Student Services	1,464,524	1,569,871	1,502,881	1,508,743				
6. Institutional Support	5,490,870	6,462,152 6	6,886,488 6	6,850,159 6				
7. Staff Benefits	9,457,282	10,954,569	10,763,477	10,763,477	5,663,586	6,119,329	6,414,444	6,414,444
8. Operation & Maint. of Plant	8,349,714	8,168,865	10,002,396 7	10,816,201 7				
9. Scholarships & Fellowships	1,761,910	1,895,453	1,967,133	1,967,133				
Total E&G Expenditures	\$ 50,620,330	\$ 55,151,142	\$ 58,480,198	\$ 59,693,378	\$ 34,191,840	\$ 35,424,905	\$ 39,078,384	\$ 40,000,179
Mandatory Transfers (In)/Out	879,289	858,966	823,790	823,790				
Non-Mandatory Transfers (In)/Out	831,513 8	(346,536) 8	1,539,700	1,879,200 8	553,575 6	1,953,563 6		(340,800) 6
Total Educational and General	\$ 52,331,132	\$ 55,663,572	\$ 60,843,688	\$ 62,396,368	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379
B. Auxiliary Enterprises Funds								
Expenditures	\$ 5,452,113	\$ 5,914,699	\$ 5,909,825	\$ 5,909,825				
Mandatory Transfers (In)/Out	815,850	765,866	701,300	701,300				
Non-Mandatory Transfers (In)/Out	(52,000)	(1,353)						
Total Auxiliary Enterprises	\$ 6,215,963	\$ 6,679,212	\$ 6,611,125	\$ 6,611,125				
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 1,802,326	\$ 3,140,049		\$ (2,020,061)				
Auxiliary Enterprises Funds	(91,112)	100,019	\$ 34,132	34,132				
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 1,711,214	\$ 3,240,068	\$ 34,132	\$ (1,985,929)				
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 54,133,458	\$ 58,803,621	\$ 60,843,688	\$ 60,376,307	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379
Auxiliary Enterprises Funds	6,124,851	6,779,231	6,645,257	6,645,257				
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 60,258,309	\$ 65,582,852	\$ 67,488,945	\$ 67,021,564	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					\$ 10,747,620	\$ 12,084,739	\$ 12,518,122	\$ 12,518,122
2. Federal Appropriations								
3. State Appropriations	\$ 2,585,200	\$ 2,978,700	\$ 3,303,400	\$ 3,266,800	65,303,800	71,690,600	74,851,100	74,316,200
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts					5,242,404	5,686,382	5,670,015	5,670,015
6. State Gifts, Grants & Contracts					93,060	106,410	90,000	90,000
7. Local Gifts, Grants & Contracts	6,465	5,992			2,033,531	2,887,519	2,840,005	3,437,900
8. Private Gifts, Grants & Contracts					1,871,477	780,524	742,204	747,204
9. Endowment Income								
10. Sales & Services of Educational Activities	7,475,621	9,188,319	8,998,830	8,998,830	13,040,256	14,484,055	14,533,218	14,542,237
11. Other Sources	160,011	154,316	140,000	140,000	774,022	789,187	1,119,638	1,119,638
Total Educational & General Funds	\$ 10,227,297	\$ 12,327,327	\$ 12,442,230	\$ 12,405,630	\$ 99,106,170	\$ 108,509,416	\$ 112,364,302	\$ 112,441,316
B. Auxiliary Enterprises Funds					6,124,851	6,779,231	6,645,257	6,645,257
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 10,227,297	\$ 12,327,327	\$ 12,442,230	\$ 12,405,630	\$ 105,231,021	\$ 115,288,647	\$ 119,009,559	\$ 119,086,573
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 8,279,349	\$ 9,532,962	\$ 10,493,791	\$ 10,493,791	\$ 49,254,643	\$ 51,547,652	\$ 57,125,141	\$ 57,498,949
2. Research					1,175,632	1,371,030	1,395,340	1,395,340
3. Public Service					392,218	405,148	393,055	393,378
4. Academic Support					10,081,140	11,614,940	11,602,018	12,579,524
5. Student Services					1,464,524	1,569,871	1,502,881	1,508,743
6. Institutional Support					5,490,870	6,462,152	6,886,488	6,850,159
7. Staff Benefits	1,179,941	1,577,726	1,896,139	1,896,139	16,300,809	18,651,624	19,074,060	19,074,060
8. Operation & Maint. of Plant					8,349,714	8,168,865	10,002,396	10,816,201
9. Scholarships & Fellowships					1,761,910	1,895,453	1,967,133	1,967,133
Total E&G Expenditures	\$ 9,459,290	\$ 11,110,688	\$ 12,389,930	\$ 12,389,930	\$ 94,271,460	\$ 101,686,735	\$ 109,948,512	\$ 112,083,487
Mandatory Transfers (In)/Out					879,289	858,966	823,790	823,790
Non-Mandatory Transfers (In)/Out	123,780	66,221	52,300	53,600	1,508,868	1,673,248	1,592,000	1,592,000
Total Educational and General	\$ 9,583,070	\$ 11,176,909	\$ 12,442,230	\$ 12,443,530	\$ 96,659,617	\$ 104,218,949	\$ 112,364,302	\$ 114,499,277
B. Auxiliary Enterprises Funds								
Expenditures					\$ 5,452,113	\$ 5,914,699	\$ 5,909,825	\$ 5,909,825
Mandatory Transfers (In)/Out					815,850	765,866	701,300	701,300
Non-Mandatory Transfers (In)/Out					(52,000)	(1,353)		
Total Auxiliary Enterprises					\$ 6,215,963	\$ 6,679,212	\$ 6,611,125	\$ 6,611,125
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 644,227	\$ 1,150,418		\$ (37,900)	\$ 2,446,553	\$ 4,290,467		\$ (2,057,961)
Auxiliary Enterprises Funds					(91,112)	100,019	\$ 34,132	34,132
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 644,227	\$ 1,150,418		\$ (37,900)	\$ 2,355,441	\$ 4,390,486	\$ 34,132	\$ (2,023,829)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 10,227,297	\$ 12,327,327	\$ 12,442,230	\$ 12,405,630	\$ 99,106,170	\$ 108,509,416	\$ 112,364,302	\$ 112,441,316
E&G Funds					6,124,851	6,779,231	6,645,257	6,645,257
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 10,227,297	\$ 12,327,327	\$ 12,442,230	\$ 12,405,630	\$ 105,231,021	\$ 115,288,647	\$ 119,009,559	\$ 119,086,573

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	\$ 4,985,903	\$ 4,899,311	\$ 5,083,035	\$ 5,185,035	\$ 7,760,707	\$ 8,393,027	\$ 7,616,524	\$ 7,616,524
3. State Appropriations	14,268,800	15,899,000	16,425,500	16,276,900	16,510,500	18,060,300	18,880,200	18,724,900
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	115,315	205,540	150,000	150,000				
6. State Gifts, Grants & Contracts	11,658	17,491	15,000	15,000				
7. Local Gifts, Grants & Contracts		4,926						
8. Private Gifts, Grants & Contracts	18,484	71,394 1	50,000 1	50,000 1				
9. Endowment Income								
10. Sales & Services of Educational Activities	3,132,212	3,242,336	2,917,000	2,917,000	245,045 1	208,968	183,000	183,000
11. Other Sources	27,170	6,668	2,000	2,000	13,590	9,876	10,000	10,000
Total Educational & General Funds	\$ 22,559,542	\$ 24,346,666	\$ 24,642,535	\$ 24,595,935	\$ 24,529,842	\$ 26,672,171	\$ 26,689,724	\$ 26,534,424
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 22,559,542	\$ 24,346,666	\$ 24,642,535	\$ 24,595,935	\$ 24,529,842	\$ 26,672,171	\$ 26,689,724	\$ 26,534,424
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	\$ 17,544,751	\$ 18,595,087	\$ 18,880,954	\$ 19,132,305				
3. Public Service					\$ 19,197,984	\$ 19,806,398 2	\$ 21,474,027 2	\$ 21,878,927 2
4. Academic Support	69,722	551,574 2	617,810 2	649,211 2	130,458	129,381	206,705 3	206,705 3
5. Student Services								
6. Institutional Support	889,191	404,664 2	458,871 2	458,871 2	1,036,483	422,808 2	491,871 2	491,871 2
7. Staff Benefits	3,861,068	4,263,459	4,454,500	4,428,900	3,818,875	4,326,846 4	4,731,810 4	4,734,810 4
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 22,364,732	\$ 23,814,784	\$ 24,412,135	\$ 24,669,287	\$ 24,183,800	\$ 24,685,433	\$ 26,904,413	\$ 27,312,313
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	233,443	138,107	230,400 3	230,400 3	218,264	1,138,784 5	233,500	233,500
Total Educational and General	\$ 22,598,175	\$ 23,952,891	\$ 24,642,535	\$ 24,899,687	\$ 24,402,064	\$ 25,824,217	\$ 27,137,913	\$ 27,545,813
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ (38,633)	\$ 393,775		\$ (303,752)	\$ 127,778	\$ 847,954	\$ (448,189)	\$ (1,011,389)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ (38,633)	\$ 393,775		\$ (303,752)	\$ 127,778	\$ 847,954	\$ (448,189)	\$ (1,011,389)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 22,559,542	\$ 24,346,666	\$ 24,642,535	\$ 24,595,935	\$ 24,529,842	\$ 26,672,171	\$ 26,689,724	\$ 26,534,424
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 22,559,542	\$ 24,346,666	\$ 24,642,535	\$ 24,595,935	\$ 24,529,842	\$ 26,672,171	\$ 26,689,724	\$ 26,534,424

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 1,193,080	\$ 1,363,875	\$ 1,505,946	\$ 1,505,946				
2. Federal Appropriations								
3. State Appropriations	8,674,300	9,663,700	10,028,600	9,967,800	\$ 3,347,300	\$ 3,742,500	\$ 3,798,600	\$ 3,777,000
4. Local Appropriations					120,000	120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts	400,439	407,282	400,000	400,000	42,262	79,533 ¹	163,326 ¹	163,326 ¹
6. State Gifts, Grants & Contracts	37,791	49,066	40,000	40,000	28,574	37,359		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	24,204	21,081	20,000	20,000				
9. Endowment Income								
10. Sales & Services of Educational Activities	2,036,544	2,017,297	2,013,000	2,013,000	311,558	402,073 ³	274,180 ⁴	401,467 ⁴
11. Other Sources	44,658	73,879	45,000	45,000	600,025	810,051 ⁵	773,128 ⁵	789,028 ⁵
Total Educational & General Funds	\$ 12,411,016	\$ 13,596,180	\$ 14,052,546	\$ 13,991,746	\$ 4,449,719	\$ 5,191,516	\$ 5,129,234	\$ 5,250,821
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 12,411,016	\$ 13,596,180	\$ 14,052,546	\$ 13,991,746	\$ 4,449,719	\$ 5,191,516	\$ 5,129,234	\$ 5,250,821
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 8,023,989	\$ 8,476,689 ¹	\$ 9,511,982 ¹	\$ 9,511,982 ¹				
2. Research		208,884 ²	400,000 ²	200,000 ²				
3. Public Service					\$ 2,997,596 ⁶	\$ 3,721,875 ⁷	\$ 3,863,022	\$ 4,390,700
4. Academic Support	1,414,518	1,114,853 ^{2,3}	1,051,463 ^{2,3}	1,251,463 ^{2,3}				
5. Student Services								
6. Institutional Support	5,490	181,131 ^{3,4}	231,100 ^{3,4}	231,100 ^{3,4}	231,109	268,333	280,370	280,370
7. Staff Benefits	1,723,245	1,933,674	1,968,200	1,943,200	657,835	789,311	906,367 ⁸	906,367 ⁸
8. Operation & Maint. of Plant	1,212,912	1,035,641	1,183,521	1,183,521				
9. Scholarships & Fellowships	30,000	22,500	25,000	25,000				
Total E&G Expenditures	\$ 12,410,154	\$ 12,973,372	\$ 14,371,266	\$ 14,346,266	\$ 3,886,540	\$ 4,779,519	\$ 5,049,759	\$ 5,577,437
Mandatory Transfers (In)/Out	(1,246)	(1,357)						
Non-Mandatory Transfers (In)/Out	127,337	261,568 ⁹	103,900	103,900	297,600 ⁹	401,371 ¹⁰	154,798	154,798
Total Educational and General	\$ 12,536,245	\$ 13,233,583	\$ 14,475,166	\$ 14,450,166	\$ 4,184,140	\$ 5,180,890	\$ 5,204,557	\$ 5,732,235
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ (125,229)	\$ 362,597	\$ (422,620)	\$ (458,420)	\$ 265,579	\$ 10,626	\$ (75,323)	\$ (481,414)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ (125,229)	\$ 362,597	\$ (422,620)	\$ (458,420)	\$ 265,579	\$ 10,626	\$ (75,323)	\$ (481,414)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 12,411,016	\$ 13,596,180	\$ 14,052,546	\$ 13,991,746	\$ 4,449,719	\$ 5,191,516	\$ 5,129,234	\$ 5,250,821
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 12,411,016	\$ 13,596,180	\$ 14,052,546	\$ 13,991,746	\$ 4,449,719	\$ 5,191,516	\$ 5,129,234	\$ 5,250,821

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 939,700	\$ 990,400	\$ 1,045,500	\$ 1,036,300	\$ 703,600	\$ 756,600	\$ 800,400	\$ 794,200
4. Local Appropriations	846,830	887,582	910,010	924,651	817,558	816,419	816,400	816,400
5. Federal Gifts, Grants & Contracts	13,721	24 1						
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educational Activities								
11. Other Sources			18,500 2	18,500 2	3,869	4,788	4,800	4,800
Total Educational & General Funds	\$ 1,800,251	\$ 1,878,006	\$ 1,974,010	\$ 1,979,451	\$ 1,525,027	\$ 1,577,807	\$ 1,621,600	\$ 1,615,400
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 1,800,251	\$ 1,878,006	\$ 1,974,010	\$ 1,979,451	\$ 1,525,027	\$ 1,577,807	\$ 1,621,600	\$ 1,615,400
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,314,648	\$ 1,405,738	\$ 1,532,082 3	\$ 1,546,723 3	\$ 1,339,257	\$ 1,261,331	\$ 1,358,344	\$ 1,399,344
4. Academic Support	131,708	154,898	135,675	135,675				
5. Student Services								
6. Institutional Support	16,913	15,300	15,300	15,300	15,404	13,100	13,100	13,100
7. Staff Benefits	284,594	323,496 4	357,441 4	357,441 4	228,697	233,364	258,068	258,068
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,747,863	\$ 1,899,432	\$ 2,040,498	\$ 2,055,139	\$ 1,583,358	\$ 1,507,795	\$ 1,629,512	\$ 1,670,512
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	13,200	(18,102)	15,000	15,000	7,000	19,146	9,300	9,300
Total Educational and General	\$ 1,761,063	\$ 1,881,330	\$ 2,055,498	\$ 2,070,139	\$ 1,590,358	\$ 1,526,941	\$ 1,638,812	\$ 1,679,812
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 39,188	\$ (3,324)	\$ (81,488)	\$ (90,688)	\$ (65,331)	\$ 50,866	\$ (17,212)	\$ (64,412)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 39,188	\$ (3,324)	\$ (81,488)	\$ (90,688)	\$ (65,331)	\$ 50,866	\$ (17,212)	\$ (64,412)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 1,800,251	\$ 1,878,006	\$ 1,974,010	\$ 1,979,451	\$ 1,525,027	\$ 1,577,807	\$ 1,621,600	\$ 1,615,400
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 1,800,251	\$ 1,878,006	\$ 1,974,010	\$ 1,979,451	\$ 1,525,027	\$ 1,577,807	\$ 1,621,600	\$ 1,615,400

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	University-wide Administration				Total Education & General & Auxiliary Funds			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					\$101,527,235	\$108,698,688	\$108,508,091	\$111,664,469
2. Federal Appropriations					12,787,565	13,333,292	12,740,514	12,842,514
3. State Appropriations	\$ 1,941,100	\$ 1,948,100	\$ 2,002,300	\$ 2,010,100	275,146,100	304,279,249	317,745,300	315,421,600
4. Local Appropriations					1,784,388	1,824,001	1,846,410	1,861,051
5. Federal Gifts, Grants & Contracts					13,865,817	15,044,694	13,656,639	14,214,639
6. State Gifts, Grants & Contracts					904,058	935,800	793,000	793,000
7. Local Gifts, Grants & Contracts					2,058,064	2,930,005	2,865,005	3,462,900
8. Private Gifts, Grants & Contracts	133,831	253,019	100,000	100,000	4,767,909	3,805,753	4,158,340	3,648,659
9. Endowment Income	53,830	20,845	15,000	15,000	97,388	63,003	57,000	57,000
10. Sales & Services of Educational Activities					28,061,036	30,282,891	29,621,844	29,679,890
11. Other Sources	9,162,346 ¹	7,548,026 ^{1,2}	7,013,600 ^{1,2}	7,005,800 ^{1,2}	13,827,025	12,515,485	11,595,234	11,603,334
Total Educational & General Funds	\$ 11,291,107	\$ 9,769,990	\$ 9,130,900	\$ 9,130,900	\$454,826,585	\$493,712,861	\$503,587,377	\$505,249,056
B. Auxiliary Enterprises Funds					89,603,775	90,386,212	88,981,220	89,165,434
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 11,291,107	\$ 9,769,990	\$ 9,130,900	\$ 9,130,900	\$544,430,360	\$584,099,073	\$592,568,597	\$594,414,490
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction					\$165,400,019	\$177,757,890	\$192,032,400	\$191,523,484
2. Research					23,911,876	25,888,928	25,588,368	27,197,242
3. Public Service					31,573,051	33,749,412	35,623,097	36,645,772
4. Academic Support					41,021,574	45,965,219	45,598,407	49,411,664
5. Student Services					21,821,065	24,300,135	24,496,198	24,979,299
6. Institutional Support	\$ 13,347,685	\$ 14,155,886	\$ 16,720,400	\$ 16,720,400	36,955,016	38,422,608	43,668,202	44,159,796
7. Staff Benefits	2,959,448	3,173,859	3,380,000	3,380,000	73,740,997	82,142,002	87,449,551	87,725,219
8. Operation & Maint. of Plant					34,294,891	35,086,038	39,104,509	42,013,395
9. Scholarships & Fellowships					11,527,173	12,795,464	13,616,139	13,921,551
Total E&G Expenditures	\$ 16,307,133	\$ 17,329,745	\$ 20,100,400	\$ 20,100,400	\$440,245,662	\$476,107,696	\$507,176,871	\$517,577,422
Mandatory Transfers (In)/Out					4,812,639	2,491,159	3,016,005	2,966,005
Non-Mandatory Transfers (In)/Out	(6,775,903) ¹	(7,208,720) ²	(10,969,500) ²	(10,969,500) ²	4,613,139	2,923,560	(5,576,291)	(5,576,291)
Total Educational and General	\$ 9,531,230	\$ 10,121,025	\$ 9,130,900	\$ 9,130,900	\$449,671,440	\$481,522,415	\$504,616,585	\$514,967,136
B. Auxiliary Enterprises Funds								
Expenditures					\$ 72,931,741	\$ 75,222,325	\$ 73,630,612	\$ 73,857,290
Mandatory Transfers (In)/Out					8,769,101	8,863,139	10,168,232	10,485,832
Non-Mandatory Transfers (In)/Out					6,180,469	5,824,641	5,137,903	5,014,723
Total Auxiliary Enterprises					\$ 87,881,311	\$ 89,910,105	\$ 88,936,747	\$ 89,357,845
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	\$ 1,759,877	\$ (351,035)			\$ 5,155,145	\$ 12,190,446	\$ (1,029,208)	\$ (9,718,080)
Auxiliary Enterprises Funds					1,722,464	476,107	44,473	(192,411)
Hospitals Funds								
Total Transfers To/(From) Fund Balance	\$ 1,759,877	\$ (351,035)			\$ 6,877,609	\$ 12,666,553	\$ (984,735)	\$ (9,910,491)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 11,291,107	\$ 9,769,990	\$ 9,130,900	\$ 9,130,900	\$454,826,585	\$493,712,861	\$503,587,377	\$505,249,056
Auxiliary Enterprises Funds					89,603,775	90,386,212	88,981,220	89,165,434
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	\$ 11,291,107	\$ 9,769,990	\$ 9,130,900	\$ 9,130,900	\$544,430,360	\$584,099,073	\$592,568,597	\$594,414,490

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original 1994 and Revised Budget 1994

EXHIBIT B
(Cont.)

	Hospitals				Total University			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					\$ 101,527,235	\$ 108,698,688	\$ 108,508,091	\$ 111,664,469
2. Federal Appropriations					12,787,565	13,333,292	12,740,514	12,842,514
3. State Appropriations					275,146,100	304,279,249	317,745,300	315,421,600
4. Local Appropriations					1,784,388	1,824,001	1,846,410	1,861,051
5. Federal Gifts, Grants & Contracts					13,865,817	15,044,694	13,656,639	14,214,639
6. State Gifts, Grants & Contracts					904,058	935,800	793,000	793,000
7. Local Gifts, Grants & Contracts					2,058,064	2,930,005	2,865,005	3,462,900
8. Private Gifts, Grants & Contracts					4,767,909	3,805,753	4,158,340	3,648,659
9. Endowment Income					97,388	63,003	57,000	57,000
10. Sales & Services of Educational Activities					28,061,036	30,282,891	29,621,844	29,679,890
11. Other Sources					13,827,025	12,515,485	11,595,234	11,603,334
Total Educational & General Funds					\$ 454,826,585	\$ 493,712,861	\$ 503,587,377	\$ 505,249,056
B. Auxiliary Enterprises Funds					89,603,775	90,386,212	88,981,220	89,165,434
C. Hospitals Funds	\$ 260,053,643	\$ 294,372,228	\$ 279,089,515	\$ 273,198,591	260,053,643	294,372,228	279,089,515	273,198,591
TOTAL CURRENT REVENUES	<u>\$ 260,053,643</u>	<u>\$ 294,372,228</u>	<u>\$ 279,089,515</u>	<u>\$ 273,198,591</u>	<u>\$ 804,484,003</u>	<u>\$ 878,471,301</u>	<u>\$ 871,658,112</u>	<u>\$ 867,613,081</u>
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction					\$ 165,400,019	\$ 177,757,890	\$ 192,032,400	\$ 191,523,484
2. Research					23,911,876	25,888,928	25,588,368	27,197,242
3. Public Service					31,573,051	33,749,412	35,623,097	36,645,772
4. Academic Support					41,021,574	45,965,219	45,598,407	49,411,664
5. Student Services					21,821,065	24,300,135	24,496,198	24,979,299
6. Institutional Support					36,955,016	38,422,608	43,668,202	44,159,796
7. Staff Benefits					73,740,997	82,142,002	87,449,551	87,725,219
8. Operation & Maint. of Plant					34,294,891	35,086,038	39,104,509	42,013,395
9. Scholarships & Fellowships					11,527,173	12,795,464	13,616,139	13,921,551
Total E&G Expenditures					\$ 440,245,662	\$ 476,107,696	\$ 507,176,871	\$ 517,577,422
Mandatory Transfers (In)/Out					4,812,639	2,491,159	3,016,005	2,966,005
Non-Mandatory Transfers (In)/Out					4,613,139	2,923,560	(5,576,291)	(5,576,291)
Total Educational and General					\$ 449,671,440	\$ 481,522,415	\$ 504,616,585	\$ 514,967,136
B. Auxiliary Enterprises Funds								
Expenditures					\$ 72,931,741	\$ 75,222,325	\$ 73,630,612	\$ 73,857,290
Mandatory Transfers (In)/Out					8,769,101	8,863,139	10,168,232	10,485,832
Non-Mandatory Transfers (In)/Out					6,180,469	5,824,641	5,137,903	5,014,723
Total Auxiliary Enterprises					\$ 87,881,311	\$ 89,910,105	\$ 88,936,747	\$ 89,357,845
C. Hospitals Funds Expenditures & Transfers	\$ 255,579,936	\$ 278,131,316	\$ 271,081,317	\$ 277,916,342	255,579,936	278,131,316	271,081,317	277,916,342
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds					\$ 5,155,145	\$ 12,190,446	\$ (1,029,208)	\$ (9,718,080)
Auxiliary Enterprises Funds					1,722,464	476,107	44,473	(192,411)
Hospitals Funds	\$ 4,473,707	\$ 16,240,912	\$ 8,008,198	\$ (4,717,751)	4,473,707	16,240,912	8,008,198	(4,717,751)
Total Transfers To/(From) Fund Balance	\$ 4,473,707	\$ 16,240,912	\$ 8,008,198	\$ (4,717,751)	\$ 11,351,316	\$ 28,907,465	\$ 7,023,463	\$ (14,628,242)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds					\$ 454,826,585	\$ 493,712,861	\$ 503,587,377	\$ 505,249,056
Auxiliary Enterprises Funds					89,603,775	90,386,212	88,981,220	89,165,434
Hospitals Funds	\$ 260,053,643	\$ 294,372,228	\$ 279,089,515	\$ 273,198,591	260,053,643	294,372,228	279,089,515	273,198,591
Total Unrestricted Current Funds Expenditures and Transfers	<u>\$ 260,053,643</u>	<u>\$ 294,372,228</u>	<u>\$ 279,089,515</u>	<u>\$ 273,198,591</u>	<u>\$ 804,484,003</u>	<u>\$ 878,471,301</u>	<u>\$ 871,658,112</u>	<u>\$ 867,613,081</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 3,568,072	\$ 3,894,729	\$ 3,990,611	\$ 4,001,232	\$ 12,360,100	\$ 12,982,518	\$ 14,684,823	\$ 14,688,530
12 Academic Salaries	14,185,430	15,276,393	16,592,469	16,572,869	63,990,436	66,885,941	74,237,947	74,186,671
13 GTA, GA, and GRA	208,660	229,042	319,832	610,614	7,734,321	8,805,066	8,435,183	8,454,246
Total Professional Salaries	\$ 17,962,162	\$ 19,400,164	\$ 20,902,912	\$ 21,184,715	\$ 84,084,857	\$ 88,673,525	\$ 97,357,953	\$ 97,329,447
15 Total Summer School	\$ 1,021,341	\$ 879,723	\$ 824,393	\$ 767,927	\$ 2,069,560	\$ 2,350,505	\$ 2,700,000	\$ 2,195,361
16 Clerical & Supporting-Salaried	\$ 3,065,604	\$ 3,201,108	\$ 3,486,359	\$ 3,457,576	\$ 17,336,099	\$ 18,328,995	\$ 19,689,717	\$ 19,708,534
14 Student Employees-Salaried	17,889	37,146	37,455	37,455	106,643	102,800	41,956	42,256
Total Non-Exempt Salaries	\$ 3,083,493	\$ 3,238,254	\$ 3,523,814	\$ 3,495,031	\$ 17,442,742	\$ 18,431,795	\$ 19,731,673	\$ 19,750,790
17 Clerical & Supporting-Hourly	\$ 2,097,088	\$ 2,239,806	\$ 1,987,024	\$ 2,008,343	\$ 9,623,760	\$ 10,318,203	\$ 9,693,249	\$ 9,699,249
18 Student Employees-Hourly	582,859	682,102	874,271	885,957	2,086,729	2,172,282	1,829,682	1,818,862
Total Biweekly Wages	\$ 2,679,947	\$ 2,921,908	\$ 2,861,295	\$ 2,894,300	\$ 11,710,489	\$ 12,490,485	\$ 11,522,931	\$ 11,518,111
TOTAL SALARIES AND WAGES	\$ 24,746,943	\$ 26,440,049	\$ 28,112,414	\$ 28,341,973	\$ 115,307,648	\$ 121,946,310	\$ 131,312,557	\$ 130,793,709
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 36,850	\$ 47,988			\$ 309,957	\$ 332,051	\$ 410,700	\$ 623,337
21 Staff Benefits-Required	4,529,560	4,688,267	5,563,207	5,395,899	19,421,830	20,053,817	22,391,000	22,866,000
22 Staff Benefits-Optional	1,721,382	2,289,627	2,456,940	2,394,748	7,626,842	10,187,150	9,649,000	9,949,000
31 Travel	439,443	852,481	866,736	869,549	2,080,907	3,088,187	2,688,263	2,788,146
32 Motor Vehicle Operations	110,270	113,812	115,231	115,231	672,280	714,364	680,377	679,877
33 Printing, Duplicating & Binding	500,132	577,492	597,931	675,873	1,914,425	2,215,132	1,495,990	1,566,456
34 Utilities & Fuel	2,017,594	2,128,964	2,214,815	2,214,815	6,347,033	6,413,996	6,964,928	6,964,928
35 Communications	875,484	690,341	524,639	526,196	5,236,257	5,878,898	5,062,225	5,146,325
36 Maintenance & Repairs	437,014	408,439	385,676	385,676	5,706,754	4,859,760	5,404,118	6,696,814
37 Professional Services & Memberships	340,637	438,799	180,267	184,980	2,256,956	2,445,684	1,512,304	1,535,876
38 Computer Services	173,315	171,528	200,884	200,884	6,405,000	6,891,846	6,749,447	6,762,447
39 Supplies	603,475	754,346	1,202,511	1,222,010	4,855,054	6,628,253	5,238,466	5,382,216
41 Rentals	72,536	59,196	109,864	109,864	2,331,307	690,868	986,433	986,433
42 Insurance & Interest	115,330	50,524	115,126	115,126	620,114	172,771	1,079,300	1,079,300
43 Awards	657,475	576,304	701,105	673,798	3,240,809	4,583,913	3,216,619	3,407,145
44 Grants & Subsidies	1,348,822	1,233,297	1,624,425	1,625,305	3,924,624	3,052,061	4,130,331	4,165,810
45 Mandatory Transfers	436,818	(202,745)	145,007	145,007	3,368,763	1,566,292	1,842,208	1,842,208
46 Contractual & Special Services	1,216,069	1,755,260	1,003,326	1,880,541	3,201,016	1,506,712	2,329,029	2,431,980
47 Non-Mandatory Transfers	765,783	855,498	996,000	996,000	7,321,081	4,625,157	1,124,442	1,124,442
48 Service Department Credits	(1,623,326)	(1,420,936)	(1,183,588)	(1,183,588)	(14,850,897)	(17,796,100)	(14,586,857)	(14,586,857)
49 Other Expenditures	248,143	168,439	502,523	545,083	126,531	161,391	3,840,218	3,094,933
50-59 Stores for Resale	280,033	427,057	138,550	138,550	4,128,269	5,304,280	5,070,025	6,126,864
Total Operating & Miscellaneous	\$ 15,302,839	\$ 16,463,978	\$ 18,461,175	\$ 19,231,547	\$ 73,363,912	\$ 73,576,483	\$ 77,278,566	\$ 80,633,680
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 209,078	\$ 771,590	\$ 593,029	\$ 593,029	\$ 2,479,726	\$ 5,776,216	\$ 1,933,674	\$ 3,804,355
62 Minor Equipment	91,123	241,921			741,623	1,192,595	340,144	368,462
63 Library Acquisitions	649,174	661,545	699,280	699,280	3,198,505	4,186,434	4,255,380	4,317,562
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					304,391	740,376	738,000	1,062,653
73 Improvements other than Buildings	46,431	39,441			1,837,180	1,695,386		
Total Equipment & Capital Outlay	\$ 995,806	\$ 1,714,497	\$ 1,292,309	\$ 1,292,309	\$ 8,561,425	\$ 13,591,007	\$ 7,267,198	\$ 9,553,032
TOTAL OPERATING	\$ 16,298,645	\$ 18,178,475	\$ 19,753,484	\$ 20,523,856	\$ 81,925,337	\$ 87,167,490	\$ 84,545,764	\$ 90,186,712
TOTAL EXPENDITURES & TRANSFERS	\$ 41,045,588	\$ 44,618,524	\$ 47,865,898	\$ 48,865,829	\$ 197,232,985	\$ 209,113,800	\$ 215,858,321	\$ 220,980,421

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 2,221,688	\$ 2,486,355 17	\$ 2,721,509	\$ 2,740,838	\$ 777,013	\$ 788,642	\$ 900,899 12	\$ 901,899 12
12 Academic Salaries	10,854,976	11,357,716	12,830,490 18	12,840,285 18	2,189,599	2,261,338	2,334,145	2,334,145
13 GTA, GA, and GRA	179,295	194,797 19	168,707	171,011	270,500	240,267 13	291,133 13	291,133 13
Total Professional Salaries	\$ 13,255,959	\$ 14,038,868	\$ 15,720,706	\$ 15,752,134	\$ 3,237,112	\$ 3,290,247	\$ 3,526,177	\$ 3,527,177
15 Total Summer School	\$ 521,611	\$ 626,528 20	\$ 583,190 20	\$ 586,516 20	\$ 110,790	\$ 118,368	\$ 100,000	\$ 100,000
16 Clerical & Supporting-Salaried	\$ 2,022,996	\$ 2,107,038	\$ 2,332,804 21	\$ 2,377,744 21	\$ 20,994	\$ 21,718	\$ 22,501	\$ 22,501
14 Student Employees-Salaried	382	19,457		10,892	(2,705)	411		
Total Non-Exempt Salaries	\$ 2,023,378	\$ 2,126,495	\$ 2,332,804	\$ 2,388,636	\$ 18,289	\$ 22,129	\$ 22,501	\$ 22,501
17 Clerical & Supporting-Hourly	\$ 2,161,881	\$ 2,241,713	\$ 2,478,908	\$ 2,489,160	\$ 922,556	\$ 968,896	\$ 1,031,639	\$ 1,031,639
18 Student Employees-Hourly	451,297	610,791 22	536,974 22	554,376 22	1,161	1,574		
Total Biweekly Wages	\$ 2,613,178	\$ 2,852,504	\$ 3,015,882	\$ 3,043,536	\$ 923,717	\$ 970,470	\$ 1,031,639	\$ 1,031,639
TOTAL SALARIES AND WAGES	\$ 18,414,126	\$ 19,644,395	\$ 21,652,582	\$ 21,770,822	\$ 4,289,908	\$ 4,401,214	\$ 4,680,317	\$ 4,681,317
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		\$ 4,200		\$ 10,000	\$ 12,600	\$ 20,347 14	\$ 14,560	\$ 24,224
21 Staff Benefits-Required	\$ 3,428,366	3,513,593 12	\$ 3,852,228 12	3,845,528 12	697,488	708,420 15	736,804 15	736,804 15
22 Staff Benefits-Optional	1,329,541	1,624,741	1,966,876	1,785,044	270,767	343,310	423,700	390,000
31 Travel	480,418	597,597 23	538,786 24	551,624 24	126,384	145,213	126,800	129,800
32 Motor Vehicle Operations	96,068	101,126	97,460	97,460	54,863	55,823	59,493	59,493
33 Printing, Duplicating & Binding	328,545	333,476	361,547	370,347	73,737	43,971 16	50,843 16	71,718 16
34 Utilities & Fuel	1,596,121	1,489,249	1,758,082	1,758,082	352,744	380,218	314,000	314,000
35 Communications	543,268	543,300	594,786	594,412	191,632	296,378 17	205,375 17	205,375 17
36 Maintenance & Repairs	180,089	395,930 25	317,952 26	450,440 26	219,350	181,171 18	230,709 18	230,709 18
37 Professional Services & Memberships	277,805	358,016 27	215,122 28	214,555 28	58,928	66,559	57,055	57,055
38 Computer Services	21,741	21,107	32,075	36,598	11,213	29,897 19	14,858 19	14,858 19
39 Supplies	742,313	900,512	893,748	1,078,878	196,109	237,265	200,327	213,502
41 Rentals	92,248	37,113	22,882	23,617	33,997	45,607 20	32,033 20	44,033 20
42 Insurance & Interest	149,797	47,663	(44,100)	117,742	26,024	18,682	30,290	30,290
43 Awards	1,394,100	1,575,300 29	1,909,743 29	1,717,799 29	23,000	16,142	41,057 21	41,057 21
44 Grants & Subsidies	556,851	644,355	472,407 29	673,170 29	571,308	545,611	544,359	545,559
45 Mandatory Transfers	129,015	270,003 15	205,000 15	155,000 15				
46 Contractual & Special Services	880,096	1,371,636	1,205,319	1,241,210	141,797	111,295	126,291	126,291
47 Non-Mandatory Transfers	644,893	772,248	653,600	653,600	251,573	265,255	280,269 10	280,269 10
48 Service Department Credits	(1,481,584)	(1,972,390)	(2,012,279)	(1,963,619)	(200,018)	(163,564) 22	(164,243) 22	(164,243) 22
49 Other Expenditures	(172,934)	(94,848)	2,323	(1,700)	77	(4,351)	(500)	(500)
50-59 Stores for Resale	114,974	154,517	158,586	158,586		132		
Total Operating & Miscellaneous	\$ 11,331,731	\$ 12,688,444	\$ 13,202,143	\$ 13,568,373	\$ 3,113,573	\$ 3,343,381	\$ 3,324,080	\$ 3,350,294
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 219,354	\$ 721,740	\$ 473,381	\$ 654,969	\$ 156,623	\$ 242,761 23	\$ 357,494 23	\$ 493,539 23
62 Minor Equipment	110,325	205,679	45,670	91,168	28,184	74,052	13,960	13,960
63 Library Acquisitions	341,708	355,908	382,356	383,415	102,690	108,476	105,000	105,000
64 Livestock			5,700					
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings	21,754	64,217						
Total Equipment & Capital Outlay	\$ 693,141	\$ 1,347,544	\$ 907,107	\$ 1,129,552	\$ 287,497	\$ 425,289	\$ 476,454	\$ 612,499
TOTAL OPERATING	\$ 12,024,872	\$ 14,035,988	\$ 14,109,250	\$ 14,697,925	\$ 3,401,070	\$ 3,768,670	\$ 3,800,534	\$ 3,962,793
TOTAL EXPENDITURES & TRANSFERS	\$ 30,438,998	\$ 33,680,383	\$ 35,761,832	\$ 36,468,747	\$ 7,690,978	\$ 8,169,884	\$ 8,480,851	\$ 8,644,110

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Memphis-Other Specialized Units				College of Medicine Units			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 4,193,759	\$ 4,774,944	\$ 5,099,135	\$ 5,099,135	\$ 758,931	\$ 1,550,789 7	\$ 1,647,309 7	\$ 1,647,309 7
12 Academic Salaries	14,554,887	14,894,141	16,719,269	16,719,080	23,335,030	24,697,887	27,764,678	27,530,753
13 GTA, GA, and GRA	211,365	317,414 9	407,728 9	407,728 9	451,232	436,800	431,646	431,646
Total Professional Salaries	\$ 18,960,011	\$ 19,986,499	\$ 22,226,132	\$ 22,225,943	\$ 24,545,193	\$ 26,685,476	\$ 29,843,633	\$ 29,609,708
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 5,811,062	\$ 6,020,757	\$ 6,651,645	\$ 6,651,645	\$ 2,887,445	\$ 2,943,666	\$ 3,466,322	\$ 3,466,322
14 Student Employees-Salaried	15,524	17,358	12,290	12,290	(404)			
Total Non-Exempt Salaries	\$ 5,826,586	\$ 6,038,115	\$ 6,663,935	\$ 6,663,935	\$ 2,887,041	\$ 2,943,666	\$ 3,466,322	\$ 3,466,322
17 Clerical & Supporting-Hourly	\$ 6,283,986	\$ 6,352,803	\$ 6,726,000	\$ 6,726,000	\$ 1,358,392	\$ 1,362,911	\$ 1,372,498	\$ 1,391,585
18 Student Employees-Hourly	49,785	65,052 10	154,303 10	154,303 10	13,516	4,401		
Total Biweekly Wages	\$ 6,333,771	\$ 6,417,855	\$ 6,880,303	\$ 6,880,303	\$ 1,371,908	\$ 1,367,312	\$ 1,372,498	\$ 1,391,585
TOTAL SALARIES AND WAGES	\$ 31,120,368	\$ 32,442,469	\$ 35,770,370	\$ 35,770,181	\$ 28,804,142	\$ 30,996,454	\$ 34,682,453	\$ 34,467,615
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 22,743	\$ 83,569	\$ 92,080	\$ 92,080	\$ 45,417	\$ 50,776	\$ 88,868	\$ 88,868
21 Staff Benefits-Required	5,096,405	5,244,049	5,352,939	5,352,939	5,083,350	5,520,773	5,798,486	5,798,486
22 Staff Benefits-Optional	3,385,995	4,717,633	4,373,450	4,373,450	14,850	14,571		
31 Travel	276,033	477,624 11	473,486 11	481,486 11	99,955	212,711 8	150,771 8	158,271 8
32 Motor Vehicle Operations	91,611	92,813	96,930	96,930			3,000	3,000
33 Printing, Duplicating & Binding	222,638	240,058	268,100	271,168	40,138	54,051	58,675	65,683
34 Utilities & Fuel	3,317,927	3,182,149	3,925,701 7	3,925,701 7		(12)	7,500	7,500
35 Communications	126,384	167,814	258,800	259,154	616,493	623,272	537,444	541,219
36 Maintenance & Repairs	2,378,362	2,824,200	3,666,595 7	4,487,639 7	280,350	309,132	244,043	235,213
37 Professional Services & Memberships	342,438	688,213	365,719	366,319	396,443	311,711	353,184	566,572
38 Computer Services	(132,748)	(70,525)	(134,543)	(134,543)	56,309	84,310	83,138	85,708
39 Supplies	3,741,094	4,369,925	3,801,821	3,983,122	1,201,044	1,472,143	1,177,532	1,261,475
41 Rentals	424,214	529,134	562,472	552,895	940,596	305,343	732,061	752,583
42 Insurance & Interest	196,220	44,735	221,490	121,490	445	621	12,300	12,300
43 Awards	1,779,024	1,905,935	2,044,336	2,044,336				
44 Grants & Subsidies	205,442 12	6,987	34,470	34,470	518,546 9	152,208	7,079	7,079
45 Mandatory Transfers	879,289	858,966	823,790	823,790				
46 Contractual & Special Services	2,518,655	2,678,689	2,869,921	2,894,442	(2,348,492)	(3,138,475)	(733,099)	(727,133)
47 Non-Mandatory Transfers	831,513 8	(346,536) 8	1,539,700	1,879,200 8	553,575 6	1,953,563 6		(340,800) 6
48 Service Department Credits	(8,259,204)	(10,213,487)	(9,085,863)	(9,085,863)	(2,140,406)	(2,745,430)	(4,706,435)	(4,108,540)
49 Other Expenditures	40,621	335,756	1,143	1,393	7,337	4,553	130,350	131,050
50-59 Stores for Resale	2,414,908	2,898,719	2,521,330	2,521,330	37,475	44,299	42,809	42,809
Total Operating & Miscellaneous	\$ 19,899,564	\$ 20,716,420	\$ 24,073,867	\$ 25,342,928	\$ 5,403,425	\$ 5,230,120	\$ 3,987,706	\$ 4,581,343
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 720,650	\$ 1,462,671 13	\$ 190,051	\$ 422,604	\$ 485,720	\$ 1,043,641 10	\$ 401,275	\$ 595,270
62 Minor Equipment	88,163	281,902	221,400	267,655	51,224	106,519	6,950	15,151
63 Library Acquisitions	502,387	758,868	588,000	593,000	904	1,734		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings		1,242						
Total Equipment & Capital Outlay	\$ 1,311,200	\$ 2,504,683	\$ 999,451	\$ 1,283,259	\$ 537,848	\$ 1,151,894	\$ 408,225	\$ 610,421
TOTAL OPERATING	\$ 21,210,764	\$ 23,221,103	\$ 25,073,318	\$ 26,626,187	\$ 5,941,273	\$ 6,382,014	\$ 4,395,931	\$ 5,191,764
TOTAL EXPENDITURES & TRANSFERS	\$ 52,331,132	\$ 55,663,572	\$ 60,843,688	\$ 62,396,368	\$ 34,745,415	\$ 37,378,468	\$ 39,078,384	\$ 39,659,379

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries					\$ 4,952,690	\$ 6,325,733	\$ 6,746,444	\$ 6,746,444
12 Academic Salaries	\$ 4,646,803	\$ 5,340,776	\$ 6,264,615	\$ 6,264,615	42,536,720	44,932,804	50,748,562	50,514,448
13 GTA, GA, and GRA		27			662,597	754,241	839,374	839,374
Total Professional Salaries	\$ 4,646,803	\$ 5,340,803	\$ 6,264,615	\$ 6,264,615	\$ 48,152,007	\$ 52,012,778	\$ 58,334,380	\$ 58,100,266
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 1,242,249	\$ 1,416,601	\$ 1,699,800	\$ 1,699,800	\$ 9,940,756	\$ 10,381,024	\$ 11,817,767	\$ 11,817,767
14 Student Employees-Salaried					15,120	17,358	12,290	12,290
Total Non-Exempt Salaries	\$ 1,242,249	\$ 1,416,601	\$ 1,699,800	\$ 1,699,800	\$ 9,955,876	\$ 10,398,382	\$ 11,830,057	\$ 11,830,057
17 Clerical & Supporting-Hourly	\$ 543,118	\$ 591,510	\$ 616,001	\$ 616,001	\$ 8,185,496	\$ 8,307,224	\$ 8,714,499	\$ 8,733,586
18 Student Employees-Hourly	13,612	19,359	104,636	104,636	76,913	88,812	258,939	258,939
Total Biweekly Wages	\$ 556,730	\$ 610,869	\$ 720,637	\$ 720,637	\$ 8,262,409	\$ 8,396,036	\$ 8,973,438	\$ 8,992,525
TOTAL SALARIES AND WAGES	\$ 6,445,782	\$ 7,368,273	\$ 8,685,052	\$ 8,685,052	\$ 66,370,292	\$ 70,807,196	\$ 79,137,875	\$ 78,922,848
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 68,160	\$ 134,345	\$ 180,948	\$ 180,948
21 Staff Benefits-Required	\$ 789,588	\$ 912,956	\$ 1,147,077	\$ 1,147,077	10,969,343	11,677,778	12,298,502	12,298,502
22 Staff Benefits-Optional	297,186	559,057	636,262	636,262	3,698,031	5,291,261	5,009,712	5,009,712
31 Travel	105,098	151,811	143,500	143,500	481,086	842,146	767,757	783,257
32 Motor Vehicle Operations					91,611	92,813	99,930	99,930
33 Printing, Duplicating & Binding	8,349	16,671	14,700	14,700	271,125	310,780	341,475	351,551
34 Utilities & Fuel	31,592	32,763	40,700	40,700	3,349,519	3,214,900	3,973,901	3,973,901
35 Communications	197,129	176,851	192,500	192,500	940,006	967,937	988,744	992,873
36 Maintenance & Repairs	149,244	187,413	152,500	152,500	2,807,956	3,320,745	4,063,138	4,875,352
37 Professional Services & Memberships	72,476	43,912	43,500	43,500	811,357	1,043,836	762,403	976,391
38 Computer Services	3,797	7,814	9,350	9,350	(72,642)	21,599	(42,055)	(39,485)
39 Supplies	685,015	764,408	786,000	786,000	5,627,153	6,606,476	5,765,353	6,030,597
41 Rentals	322,171	399,150	402,221	402,221	1,686,981	1,233,627	1,696,754	1,707,699
42 Insurance & Interest	28,452	10,600	65,000	65,000	225,117	55,956	298,790	198,790
43 Awards	8,763	9,250	34,500	34,500	1,787,787	1,915,185	2,078,836	2,078,836
44 Grants & Subsidies					723,988	159,195	41,549	41,549
45 Mandatory Transfers					879,289	858,966	823,790	823,790
46 Contractual & Special Services	(233,846)	103,585	(2,232)	(2,232)	(63,683)	(356,201)	2,134,590	2,165,077
47 Non-Mandatory Transfers	123,780	66,221	52,300	53,600	1,508,868	1,673,248	1,592,000	1,592,000
48 Service Department Credits	1,317	595	600	600	(10,398,293)	(12,958,322)	(13,791,698)	(13,193,803)
49 Other Expenditures	1,922	2,724	500	500	49,880	343,033	131,993	132,943
50-59 Stores for Resale	7,197	12,672	13,200	13,200	2,459,580	2,955,690	2,577,339	2,577,339
Total Operating & Miscellaneous	\$ 2,599,230	\$ 3,458,453	\$ 3,732,178	\$ 3,733,478	\$ 27,902,219	\$ 29,404,993	\$ 31,793,751	\$ 33,657,749
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 409,573	\$ 299,199	\$ 20,000	\$ 20,000	\$ 1,615,943	\$ 2,805,511	\$ 611,326	\$ 1,037,874
62 Minor Equipment	128,485	50,984	5,000	5,000	267,872	439,405	233,350	287,806
63 Library Acquisitions					503,291	760,602	588,000	593,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 538,058	\$ 350,183	\$ 25,000	\$ 25,000	\$ 2,387,106	\$ 4,006,760	\$ 1,432,676	\$ 1,918,680
TOTAL OPERATING	\$ 3,137,288	\$ 3,808,636	\$ 3,757,178	\$ 3,758,478	\$ 30,289,325	\$ 33,411,753	\$ 33,226,427	\$ 35,576,429
TOTAL EXPENDITURES & TRANSFERS	\$ 9,583,070	\$ 11,176,909	\$ 12,442,230	\$ 12,443,530	\$ 96,659,617	\$ 104,218,949	\$ 112,364,302	\$ 114,499,277

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 837,619	\$ 769,312 2	\$ 617,414 2	\$ 617,414 2	\$ 299,829	\$ 218,538 2	\$ 27,650 2	\$ 27,650 2
12 Academic Salaries	7,517,680	8,022,071 2	9,512,362 2	9,518,445 2	13,730,167	13,772,077 2	14,979,607 2	15,003,323 2
13 GTA, GA, and GRA	682,412	702,618	722,501	736,501		2,162		
Total Professional Salaries	\$ 9,037,711	\$ 9,494,001	\$ 10,852,277	\$ 10,872,360	\$ 14,029,996	\$ 13,992,777	\$ 15,007,257	\$ 15,030,973
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 3,926,326	\$ 3,921,664	\$ 4,572,404	\$ 4,595,404	\$ 2,820,936	\$ 2,769,616	\$ 2,980,460	\$ 2,980,625
14 Student Employees-Salaried	1,108	2,435			450	4,778	2,298	2,298
Total Non-Exempt Salaries	\$ 3,927,434	\$ 3,924,099	\$ 4,572,404	\$ 4,595,404	\$ 2,821,386	\$ 2,774,394	\$ 2,982,758	\$ 2,982,923
17 Clerical & Supporting-Hourly	\$ 247,369	\$ 229,264	\$ 204,180	\$ 204,180	\$ 75,550	\$ 119,274 6	\$ 104,900 6	\$ 100,900 6
18 Student Employees-Hourly	156,688	181,585	103,100	103,100	18,756	34,322 6	32,000 6	37,000 6
Total Biweekly Wages	\$ 404,057	\$ 410,849	\$ 307,280	\$ 307,280	\$ 94,306	\$ 153,596	\$ 136,900	\$ 137,900
TOTAL SALARIES AND WAGES	\$ 13,369,202	\$ 13,828,949	\$ 15,731,961	\$ 15,775,044	\$ 16,945,688	\$ 16,920,767	\$ 18,126,915	\$ 18,151,796
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		\$ 7,333	\$ 8,000	\$ 8,000				\$ 18,000
21 Staff Benefits-Required	\$ 2,314,635	2,343,822	2,501,500	2,552,900	\$ 2,156,947	\$ 2,192,342	\$ 2,709,810	2,712,810
22 Staff Benefits-Optional	1,060,285	1,422,041	1,430,000	1,331,000	1,428,288	1,906,688	1,767,200	1,767,200
31 Travel	212,893	309,392	175,000	181,500	1,014,544	1,090,686 7	1,541,950 7	1,546,950 7
32 Motor Vehicle Operations	13,455	16,955	18,000	18,000	19,645	46,119 8	48,500 8	48,500 8
33 Printing, Duplicating & Binding	202,301	183,730	180,500	180,500	363,897	571,067 7	392,000 7	592,000 7
34 Utilities & Fuel	385,237	399,799	392,000	392,000	97,519	31,104	81,000	81,000
35 Communications	224,627	215,989	246,500	246,500	276,329	260,250	317,000 9	317,000 9
36 Maintenance & Repairs	867,195	694,177	562,000	562,000	154,610	201,228 10	165,500	165,500
37 Professional Services & Memberships	51,751	35,088	24,800	24,800	36,842	37,183	35,400	35,400
38 Computer Services	46,410	65,364	44,000	44,000	16,780	15,533	20,000	20,000
39 Supplies	2,251,333	2,415,389	2,486,183	2,526,439	492,849	556,698	546,000	526,019
41 Rentals	63,810	74,098	54,500	54,500	50,485	49,919	45,500	45,500
42 Insurance & Interest	66,172	5,087	69,000	69,000	17,264	829	20,400	20,400
43 Awards	695	283			296	47		75,000
44 Grants & Subsidies	367,465	394,910	427,000	427,000	467,442	411,103	460,000	460,000
45 Mandatory Transfers								
46 Contractual & Special Services	(428,875)	(524,431)	(529,617)	(536,117)	699,584	679,146	689,471	689,471
47 Non-Mandatory Transfers	233,443	138,107	230,400 3	230,400 3	218,264	1,138,784 5	233,500	233,500
48 Service Department Credits	(106,825)	(84,691)	(115,000)	(115,000)	(384,208)	(458,606) 11	(527,233) 11	(527,233) 11
49 Other Expenditures	(77,034)	(1,973)	1,000	1,000	105,905 12	(718)		
50-59 Stores for Resale	67	32						
Total Operating & Miscellaneous	\$ 7,749,040	\$ 8,110,501	\$ 8,205,766	\$ 8,198,422	\$ 7,233,082	\$ 8,729,402	\$ 8,545,998	\$ 8,827,017
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 1,016,324	\$ 1,395,198	\$ 544,108 4	\$ 765,521 4	\$ 118,094	\$ 86,369	\$ 440,000 13	\$ 492,000 13
62 Minor Equipment	143,560	193,039	54,700	54,700	95,344	72,545	25,000	75,000
63 Library Acquisitions	16,000	16,000	16,000	16,000				
64 Livestock	177,412	172,617	90,000 4	90,000 4				
71 Land								
72 Buildings-Capital Outlay	92,957	82,268						
73 Improvements other than Buildings	33,680	154,319			9,856	15,134		
Total Equipment & Capital Outlay	\$ 1,479,933	\$ 2,013,441	\$ 704,808	\$ 926,221	\$ 223,294	\$ 174,048	\$ 465,000	\$ 567,000
TOTAL OPERATING	\$ 9,228,973	\$ 10,123,942	\$ 8,910,574	\$ 9,124,643	\$ 7,456,376	\$ 8,903,450	\$ 9,010,998	\$ 9,394,017
TOTAL EXPENDITURES & TRANSFERS	\$ 22,598,175	\$ 23,952,891	\$ 24,642,535	\$ 24,899,687	\$ 24,402,064	\$ 25,824,217	\$ 27,137,913	\$ 27,545,813

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 37,039	\$ 84,021	\$ 110,611	\$ 110,611	\$ 272,610	\$ 294,705	\$ 310,887	\$ 310,887
12 Academic Salaries	5,005,260	5,086,499	5,986,026	5,986,026	1,429,919	1,673,703	1,925,470	1,992,625
13 GTA, GA, and GRA	24,115	22,659	30,396	30,396	1,700	4,925	6,722	5,000
Total Professional Salaries	\$ 5,066,414	\$ 5,193,179	\$ 6,127,033	\$ 6,127,033	\$ 1,704,229	\$ 1,973,333	\$ 2,243,079	\$ 2,308,512
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 1,679,989	\$ 1,869,557	\$ 2,009,721	\$ 2,009,721	\$ 620,948	\$ 701,194	\$ 817,456	\$ 787,478
14 Student Employees-Salaried	63,507	61,149	96,920	96,920	3,842	2,484		
Total Non-Exempt Salaries	\$ 1,743,496	\$ 1,930,706	\$ 2,106,641	\$ 2,106,641	\$ 624,790	\$ 703,678	\$ 817,456	\$ 787,478
17 Clerical & Supporting-Hourly	\$ 283,708	\$ 282,151	\$ 274,627	\$ 274,627	\$ 54,307	\$ 37,356	\$ 53,430	\$ 34,430
18 Student Employees-Hourly	182,366	167,605	195,726	195,726	54,344	61,983	68,000	68,250
Total Biweekly Wages	\$ 466,074	\$ 449,756	\$ 470,353	\$ 470,353	\$ 108,651	\$ 99,339	\$ 121,430	\$ 102,680
TOTAL SALARIES AND WAGES	\$ 7,275,984	\$ 7,573,641	\$ 8,704,027	\$ 8,704,027	\$ 2,437,670	\$ 2,776,350	\$ 3,181,965	\$ 3,198,670
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	6,031	\$ 1,836	\$ 3,600	\$ 3,600				
21 Staff Benefits-Required	\$ 1,158,674	1,201,085	1,213,200	1,213,200	\$ 426,681	\$ 485,364	\$ 584,563	\$ 584,563
22 Staff Benefits-Optional	421,407	574,114	572,000	547,000	142,744	207,647	223,629	223,629
31 Travel	88,444	154,338	136,984	136,984	118,583	197,949	200,900	209,950
32 Motor Vehicle Operations	30,642	27,525	22,000	22,000	55,955	76,369	69,900	69,000
33 Printing, Duplicating & Binding	94,523	102,630	79,000	79,000	121,673	162,394	137,650	142,618
34 Utilities & Fuel	726,879	638,638	773,700	773,700	20,421	18,787	20,600	20,600
35 Communications	135,941	199,155	166,378	166,378	309,581	384,669	377,674	353,516
36 Maintenance & Repairs	576,801	508,627	685,925	685,925	31,924	49,180	55,850	57,286
37 Professional Services & Memberships	31,893	37,675	34,224	34,224	64,408	182,074	96,800	148,826
38 Computer Services	16,818	24,505	19,150	19,150	14,742	24,198	16,905	24,105
39 Supplies	854,127	1,178,510	2,235,675	2,235,675	241,131	320,703	247,759	268,417
41 Rentals	49,945	38,788	30,100	30,100	83,196	77,100	121,429	119,179
42 Insurance & Interest	12,693	40	17,546	17,546	3,704	224	100	100
43 Awards	30,065	22,550	25,000	25,000				
44 Grants & Subsidies	381,078	332,266	300,000	300,000	189,012	110,431	241,363	137,100
45 Mandatory Transfers	(1,246)	(1,357)						
46 Contractual & Special Services	218,999	479,644	383,974	383,974	446,535	535,767	453,620	648,262
47 Non-Mandatory Transfers	127,337	261,568	103,900	103,900	297,600	401,371	154,798	154,798
48 Service Department Credits	(10,781)	(565,215)	(1,060,017)	(1,060,017)	(1,149,368)	(1,373,052)	(1,054,536)	(919,944)
49 Other Expenditures	1,597	(24)			976	3,700	2,000	2,000
50-59 Stores for Resale					9,143	4,701	4,700	4,700
Total Operating & Miscellaneous	\$ 4,951,867	\$ 5,216,898	\$ 5,742,339	\$ 5,717,339	\$ 1,428,641	\$ 1,869,576	\$ 1,955,704	\$ 2,248,705
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 237,641	\$ 355,488			\$ 204,365	\$ 378,181	\$ 25,000	\$ 215,924
62 Minor Equipment	43,103	59,556			111,455	154,526	40,000	67,048
63 Library Acquisitions	27,650	28,000	\$ 28,800	\$ 28,800	2,009	2,257	1,888	1,888
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 308,394	\$ 443,044	\$ 28,800	\$ 28,800	\$ 317,829	\$ 534,964	\$ 66,888	\$ 284,860
TOTAL OPERATING	\$ 5,260,261	\$ 5,659,942	\$ 5,771,139	\$ 5,746,139	\$ 1,746,470	\$ 2,404,540	\$ 2,022,592	\$ 2,533,565
TOTAL EXPENDITURES & TRANSFERS	\$ 12,536,245	\$ 13,233,583	\$ 14,475,166	\$ 14,450,166	\$ 4,184,140	\$ 5,180,890	\$ 5,204,557	\$ 5,732,235

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 2,946				\$ 841,030	\$ 803,297	\$ 922,199	\$ 922,199
12 Academic Salaries	936,828	\$ 975,717	\$ 1,070,312	\$ 1,079,953				
13 GTA, GA, and GRA	(1,100)		7,200	7,200				
Total Professional Salaries	\$ 938,674	\$ 975,717	\$ 1,077,512	\$ 1,087,153	\$ 841,030	\$ 803,297	\$ 922,199	\$ 922,199
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 167,913	\$ 172,605	\$ 218,695	\$ 218,695	\$ 110,238	\$ 105,838	\$ 110,627	\$ 110,627
14 Student Employees-Salaried	1,227							
Total Non-Exempt Salaries	\$ 169,140	\$ 172,605	\$ 218,695	\$ 218,695	\$ 110,238	\$ 105,838	\$ 110,627	\$ 110,627
17 Clerical & Supporting-Hourly	\$ 3,100	\$ 8,624	\$ 9,000	\$ 9,000	\$ 3,047	\$ 3,541	\$ 5,678	\$ 5,678
18 Student Employees-Hourly	8,642	23,733	15,000	20,000				
Total Biweekly Wages	\$ 11,742	\$ 32,357	\$ 24,000	\$ 29,000	\$ 3,047	\$ 3,541	\$ 5,678	\$ 5,678
TOTAL SALARIES AND WAGES	\$ 1,119,556	\$ 1,180,679	\$ 1,320,207	\$ 1,334,848	\$ 954,315	\$ 912,676	\$ 1,038,504	\$ 1,038,504
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 179,117	\$ 186,694	\$ 216,460	\$ 216,460	\$ 144,157	\$ 136,224	\$ 162,051	\$ 162,051
22 Staff Benefits-Optional	75,628	104,376	107,281	107,281	54,116	66,284	65,817	65,817
31 Travel	71,759	86,689	94,700	94,700	37,009	42,034	42,200	42,200
32 Motor Vehicle Operations	14,670	20,872	30,000	30,000	47,595	46,006	45,600	45,600
33 Printing, Duplicating & Binding	25,937	43,810	28,500	28,500	39,890	33,286	32,400	32,400
34 Utilities & Fuel								
35 Communications	47,084	58,348	65,000	65,000	49,499	36,324	48,600	48,600
36 Maintenance & Repairs	6,632	5,937	9,000	9,000	7,596	5,255	6,000	6,000
37 Professional Services & Memberships	14,626	32,091	11,000	11,000	20,057	19,874	20,200	20,200
38 Computer Services	5,432	9,697	10,500	10,500	776	10,379	10,800	10,800
39 Supplies	17,144	16,485	18,000	18,000	33,801	13,699	16,400	16,400
41 Rentals	19,853	26,721	25,000	25,000	82,245	81,820	81,905	81,905
42 Insurance & Interest	1,613	1			2,305	1	35	35
43 Awards								
44 Grants & Subsidies	23,857	(15,553)	(24,000)	(24,000)		2,480		
45 Mandatory Transfers								
46 Contractual & Special Services	57,142	67,548	107,150	107,150	59,293	65,635	59,000	100,000
47 Non-Mandatory Transfers	13,200	(18,102)	15,000	15,000	7,000	19,146	9,300	9,300
48 Service Department Credits								
49 Other Expenditures	(59)	(85)	200	200		(25)		
50-59 Stores for Resale								
Total Operating & Miscellaneous	\$ 573,635	\$ 625,529	\$ 713,791	\$ 713,791	\$ 585,339	\$ 578,422	\$ 600,308	\$ 641,308
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 30,704	\$ 15,379			\$ 38,286	\$ 17,126		
62 Minor Equipment	5,494	24,437	1,500	1,500	2,398	6,047		
63 Library Acquisitions	31,674	35,306	20,000	20,000	10,020	12,670		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 67,872	\$ 75,122	\$ 21,500	\$ 21,500	\$ 50,704	\$ 35,843		
TOTAL OPERATING	\$ 641,507	\$ 700,651	\$ 735,291	\$ 735,291	\$ 636,043	\$ 614,265	\$ 600,308	\$ 641,308
TOTAL EXPENDITURES & TRANSFERS	\$ 1,761,063	\$ 1,881,330	\$ 2,055,498	\$ 2,070,139	\$ 1,590,358	\$ 1,526,941	\$ 1,638,812	\$ 1,679,812

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

University-wide Administration

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES				
11 Administrative & Professional Salaries	\$ 6,536,734	\$ 6,546,046	\$ 7,390,960	\$ 7,374,958
12 Academic Salaries				
13 GTA, GA, and GRA	41,619	35,145	47,261	46,413
Total Professional Salaries	\$ 6,578,353	\$ 6,581,191	\$ 7,438,221	\$ 7,421,371
15 Total Summer School				
16 Clerical & Supporting-Salaried	\$ 3,063,053	\$ 3,323,185	\$ 3,673,441	\$ 3,663,052
14 Student Employees-Salaried	1,894	12,131		
Total Non-Exempt Salaries	\$ 3,064,947	\$ 3,335,316	\$ 3,673,441	\$ 3,663,052
17 Clerical & Supporting-Hourly	\$ 1,108,242	\$ 1,164,554	\$ 1,208,278	\$ 1,208,278
18 Student Employees-Hourly	207,499	219,343	271,989	275,312
Total Biweekly Wages	\$ 1,315,741	\$ 1,383,897	\$ 1,480,267	\$ 1,483,590
TOTAL SALARIES AND WAGES	\$ 10,959,041	\$ 11,300,404	\$ 12,591,929	\$ 12,568,013

OPERATING & MISCELLANEOUS

19 Non-Wage Payments				
21 Staff Benefits-Required	\$ 1,817,065	\$ 1,834,269	\$ 1,978,200	\$ 1,978,200
22 Staff Benefits-Optional	753,070	944,381	978,800	978,800
31 Travel	515,384	658,872	707,406	720,557
32 Motor Vehicle Operations	65,736	66,730	76,153	76,153
33 Printing, Duplicating & Binding	698,088	823,624	1,374,143	1,376,195
34 Utilities & Fuel	498,861	546,915	600,000	600,000
35 Communications	776,367	672,507	768,101	766,209
36 Maintenance & Repairs	486,908	510,424	564,922	564,922
37 Professional Services & Memberships	561,958	970,872	1,118,083	1,121,721
38 Computer Services	1,147,691	1,388,512	1,218,381	1,224,885
39 Supplies	531,179	695,383	978,265	847,574
41 Rentals	302,448	193,109	383,257	383,257
42 Insurance & Interest	11,762	12,410	63,680	63,680
43 Awards	1,570	2,746	4,900	4,900
44 Grants & Subsidies	32,350	50,395	5,095	5,095
45 Mandatory Transfers				
46 Contractual & Special Services	1,083,671	1,130,580	1,554,155	1,623,651
47 Non-Mandatory Transfers	(6,775,903)	(7,208,720)	(10,969,500)	(10,969,500)
48 Service Department Credits	(6,546,561)	(8,022,467)	(6,907,368)	(6,957,368)
49 Other Expenditures	24,170	36,695	15,223	15,223
50-59 Stores for Resale	925,131	1,020,250	1,005,775	1,005,775
Total Operating & Miscellaneous	\$ (3,089,055)	\$ (3,672,513)	\$ (4,482,329)	\$ (4,570,071)

EQUIPMENT & CAPITAL OUTLAY

61 Equipment	\$ 1,512,604	\$ 2,224,560	\$ 1,021,300	\$ 1,128,408
62 Minor Equipment	51,377	106,989		4,550
63 Library Acquisitions				
64 Livestock				
71 Land				
72 Buildings-Capital Outlay				
73 Improvements other than Buildings	97,263	161,585		
Total Equipment & Capital Outlay	\$ 1,661,244	\$ 2,493,134	\$ 1,021,300	\$ 1,132,958
TOTAL OPERATING	\$ (1,427,811)	\$ (1,179,379)	\$ (3,461,029)	\$ (3,437,113)
TOTAL EXPENDITURES & TRANSFERS	\$ 9,531,230	\$ 10,121,025	\$ 9,130,900	\$ 9,130,900

Total Educational and General Funds

Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
\$ 31,866,340	\$ 34,390,599	\$ 37,501,808	\$ 37,520,463
163,218,045	171,047,555	191,139,589	190,950,989
9,804,120	10,990,923	10,868,309	11,191,888
\$204,888,505	\$216,429,077	\$239,509,706	\$239,663,340
\$ 3,723,303	\$ 3,975,124	\$ 4,207,583	\$ 3,649,804
\$ 44,775,851	\$ 46,903,542	\$ 51,731,952	\$ 51,749,724
209,358	260,147	190,919	202,111
\$ 44,985,209	\$ 47,163,689	\$ 51,922,871	\$ 51,951,835
\$ 24,766,104	\$ 25,920,608	\$ 25,765,412	\$ 25,799,070
3,827,253	4,244,132	4,185,681	4,217,522
\$ 28,593,357	\$ 30,164,740	\$ 29,951,093	\$ 30,016,592
\$282,190,374	\$297,732,630	\$325,591,253	\$325,281,571

\$ 433,598	\$ 548,099	\$ 617,808	\$ 868,109
47,243,864	49,021,678	54,207,525	54,562,917
18,582,101	24,961,621	24,650,955	24,549,231
5,666,852	7,865,581	7,887,482	8,055,217
1,272,790	1,378,513	1,362,644	1,361,244
4,634,274	5,401,392	5,071,979	5,467,158
15,391,929	15,262,570	17,093,026	17,093,026
9,606,075	10,204,095	9,365,022	9,428,384
11,482,828	11,140,873	12,450,790	14,689,624
4,527,019	5,667,750	4,067,658	4,365,028
7,787,276	8,674,166	8,294,945	8,328,742
16,445,669	20,323,718	19,828,687	20,365,727
4,869,052	2,607,968	3,589,657	3,611,087
1,251,895	364,188	1,650,167	1,712,009
7,135,797	8,692,469	7,977,260	8,023,535
8,586,798	6,920,550	8,222,529	8,356,588
4,812,639	2,491,159	3,016,005	2,966,005
4,630,643	6,822,590	9,516,308	10,861,490
4,613,139	2,923,560	(5,576,291)	(5,576,291)
(36,751,862)	(44,815,344)	(41,402,819)	(40,671,672)
307,252	611,235	4,494,980	3,789,182
7,917,194	9,866,661	8,954,975	10,011,814
\$ 150,446,822	\$ 156,935,090	\$ 165,341,292	\$ 172,218,154

\$ 7,838,742	\$ 14,790,120	\$ 5,999,312	\$ 9,185,619
1,691,859	2,770,794	754,324	964,194
4,882,721	6,167,196	6,096,704	6,164,945
177,412	172,617	95,700	90,000
397,348	822,644	738,000	1,062,653
2,046,162	2,131,324		
\$ 17,034,244	\$ 26,854,695	\$ 13,684,040	\$ 17,467,411
\$ 167,481,066	\$ 183,789,785	\$ 179,025,332	\$ 189,685,565
\$ 449,671,440	\$ 481,522,415	\$ 504,616,585	\$ 514,967,136

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 2

	Chattanooga				Knoxville			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 209,130	\$ 131,624	\$ 116,945	\$ 149,166	\$ 4,404,382	\$ 5,383,695	\$ 4,267,070 22	\$ 4,267,070 22
12 Academic Salaries								
13 GTA, GA, and GRA	974	1,672			287,312	262,093	226,379	226,379
Total Professional Salaries	\$ 210,104	\$ 133,296	\$ 116,945	\$ 149,166	\$ 4,691,694	\$ 5,645,788	\$ 4,493,449	\$ 4,493,449
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 330,713	\$ 241,626	\$ 150,065	\$ 93,125	\$ 2,318,777	\$ 2,405,550	\$ 1,772,191 22	\$ 1,772,191 22
14 Student Employees-Salaried	8,280	2,429			698,214	751,158	724,043	724,043
Total Non-Exempt Salaries	\$ 338,993	\$ 244,055	\$ 150,065	\$ 93,125	\$ 3,016,991	\$ 3,156,708	\$ 2,496,234	\$ 2,496,234
17 Clerical & Supporting-Hourly	\$ 603,101	\$ 318,702	\$ 155,313	\$ 130,263	\$ 7,668,556	\$ 7,469,285	\$ 6,319,415 22	\$ 6,319,415 22
18 Student Employees-Hourly	229,804	214,015	118,393	125,193	1,585,385	1,741,813	1,737,197	1,737,197
Total Biweekly Wages	\$ 832,905	\$ 532,717	\$ 273,706	\$ 255,456	\$ 9,253,941	\$ 9,211,098	\$ 8,056,612	\$ 8,056,612
TOTAL SALARIES AND WAGES	\$ 1,382,002	\$ 910,068	\$ 540,716	\$ 497,747	\$ 16,962,626	\$ 18,013,594	\$ 15,046,295	\$ 15,046,295
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 71,856	\$ 72,203	\$ 41,025	\$ 41,025
21 Staff Benefits-Required	\$ 163,515	\$ 104,063	\$ 28,452	\$ 28,807	2,206,795	2,229,143	2,156,114	2,156,114
22 Staff Benefits-Optional	73,757	32,883	106,394	111,394	1,249,740	1,520,612	1,078,775	1,078,775
31 Travel	2,474	5,030	5,900	6,100	2,244,404	2,042,904	1,422,040	1,562,040
32 Motor Vehicle Operations	19,539	14,561	17,300	17,400	153,092	159,206	155,120	155,120
33 Printing, Duplicating & Binding	21,032	36,953	16,400	16,436	673,524	698,791	710,700	570,700
34 Utilities & Fuel	398,138	367,788	408,200	472,200	4,079,749	3,859,296	4,372,418	4,372,418
35 Communications	148,606	101,886	69,100	75,600	1,413,797	1,478,710	1,510,882	1,510,882
36 Maintenance & Repairs	233,214	373,735	88,500	93,500	4,115,120	3,753,657	4,966,889	4,966,889
37 Professional Services & Memberships	98,383	70,568	18,100	22,200	300,853	409,083	226,521	226,521
38 Computer Services	11,384	11,509	20,000	20,230	188,402	237,909	100,900	100,900
39 Supplies	77,203	45,747	31,500	34,000	2,240,670	2,562,680	2,004,028	2,004,028
41 Rentals	2,945	6,136	17,000	17,500	437,056	528,390	587,060	587,060
42 Insurance & Interest	329	142	1,500	1,500	431,451	214,874	520,387	520,387
43 Awards	33,550	24,726	81,130	94,130	1,832,883	1,877,405	2,239,000	2,239,000
44 Grants & Subsidies	(122,434)		145,127	161,252	(11,041)	(10,506)	550	550
45 Mandatory Transfers	814,120	798,055	895,147	1,172,747 10	6,518,449	6,738,417	7,939,828	7,939,828
46 Contractual & Special Services	99,010	250,353	201,601	205,176	2,884,247	2,848,835	3,595,219	3,625,219
47 Non-Mandatory Transfers	211,406	473,085	367,119	367,119	4,852,382	5,260,349	4,737,865	4,737,865
48 Service Department Credits		(23)	(167,811)	(167,811)	(519,528)	(582,098)	1,000	1,000
49 Other Expenditures	36,798	(264,878)	61,804	62,804	(249,108)	(34,912)	2,079,491	2,079,491
50-59 Stores for Resale	2,322,510	1,264,546	60,000	192,480	15,229,139	16,075,205	15,917,961	15,917,961
Total Operating & Miscellaneous	\$ 4,645,479	\$ 3,716,865	\$ 2,472,463	\$ 3,004,764	\$ 50,343,932	\$ 51,940,153	\$ 56,363,773	\$ 56,393,773
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 17,833	\$ 64,768	\$ 22,790	\$ 25,058	\$ 740,793	\$ 1,202,502	\$ 807,491	\$ 807,491
62 Minor Equipment	18,727	22,040			602,598	681,440	379,144	379,144
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay						244,001		
73 Improvements other than Buildings					2,585			
Total Equipment & Capital Outlay	\$ 36,560	\$ 86,808	\$ 22,790	\$ 25,058	\$ 1,345,976	\$ 2,127,943	\$ 1,186,635	\$ 1,186,635
TOTAL OPERATING	\$ 4,682,039	\$ 3,803,673	\$ 2,495,253	\$ 3,029,822	\$ 51,689,908	\$ 54,068,096	\$ 57,550,408	\$ 57,580,408
TOTAL EXPENDITURES & TRANSFERS	\$ 6,064,041	\$ 4,713,741	\$ 3,035,969	\$ 3,527,569	\$ 68,652,534	\$ 72,081,690	\$ 72,596,703	\$ 72,626,703

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 233,383	\$ 242,230	\$ 237,864	\$ 248,856	\$ 28,770	\$ 35,981	\$ 42,730	\$ 42,730
12 Academic Salaries	(50)							
13 GTA, GA, and GRA	30	158						
Total Professional Salaries	\$ 233,363	\$ 242,388	\$ 237,864	\$ 248,856	\$ 28,770	\$ 35,981	\$ 42,730	\$ 42,730
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 232,541	\$ 236,589	\$ 263,637	\$ 263,637				
14 Student Employees-Salaried	37,517	32,883	35,922	32,708	\$ 4			
Total Non-Exempt Salaries	\$ 270,058	\$ 269,472	\$ 299,559	\$ 296,345	\$ 4			
17 Clerical & Supporting-Hourly	\$ 692,861	\$ 635,176	\$ 687,658	\$ 650,530	\$ 53,493	\$ 54,763	\$ 60,331	\$ 60,331
18 Student Employees-Hourly	482,271	472,170	490,049	487,049				
Total Biweekly Wages	\$ 1,155,132	\$ 1,107,346	\$ 1,177,707	\$ 1,137,579	\$ 53,493	\$ 54,763	\$ 60,331	\$ 60,331
TOTAL SALARIES AND WAGES	\$ 1,658,553	\$ 1,619,206	\$ 1,715,130	\$ 1,682,780	\$ 82,267	\$ 90,744	\$ 103,061	\$ 103,061
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 179,592	\$ 169,416	\$ 244,000	\$ 210,700	\$ 11,795	\$ 13,020	\$ 12,000	\$ 12,000
22 Staff Benefits-Optional	135,781	160,065	168,900	195,580	10,315	13,019	14,120	14,120
31 Travel	3,049	8,224	9,100	9,100	86	68	100	100
32 Motor Vehicle Operations	9,900	9,923	7,600	7,600				
33 Printing, Duplicating & Binding	17,676	20,826	19,900	19,900				
34 Utilities & Fuel	894,510	907,957	887,041	805,888				
35 Communications	462,861	474,037	456,484	463,484		43	50	50
36 Maintenance & Repairs	97,133	272,515	479,355	364,900	2,149	11,568	3,500	3,500
37 Professional Services & Memberships	13,587	27,195	10,600	10,600				
38 Computer Services	6,915	7,208	10,500	11,500				
39 Supplies	374,434	447,715	383,571	444,771	2,099	1,703	2,100	2,100
41 Rentals	8,278	10,422	900	900	1,740	1,686	2,000	2,000
42 Insurance & Interest	36,108	35,258	60,500	52,800				
43 Awards	53,390	48,651	87,500	58,500				
44 Grants & Subsidies								
45 Mandatory Transfers	610,803	560,800	622,157	662,157	9,879		9,800	9,800
46 Contractual & Special Services	(20,178)	(34,295)	172,960	152,594	2,696	705	350	350
47 Non-Mandatory Transfers	1,209,848	193,993	118,088	(5,092)	(41,166)	(101,434)	(85,169)	(85,169)
48 Service Department Credits	(576,355)	(318,872)	(576,853)	(522,286)	(904)			
49 Other Expenditures	39,307	95,101	73,129		(99)			
50-59 Stores for Resale	1,375,676	1,373,438	1,269,925	1,269,925	123,729	151,600	124,753	124,753
Total Operating & Miscellaneous	\$ 4,932,295	\$ 4,469,577	\$ 4,505,557	\$ 4,213,521	\$ 122,319	\$ 91,978	\$ 83,604	\$ 83,604
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 55,693	\$ 59,153	\$ 117,809	\$ 98,109		\$ 539	\$ 1,600	\$ 1,600
62 Minor Equipment	93,014	82,316	48,579	55,079	\$ 4,632	21,948	9,085	9,085
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings			108,725	345,609				
Total Equipment & Capital Outlay	\$ 148,707	\$ 141,469	\$ 274,913	\$ 498,797	\$ 4,632	\$ 22,487	\$ 10,685	\$ 10,685
TOTAL OPERATING	\$ 5,081,002	\$ 4,611,046	\$ 4,780,470	\$ 4,712,318	\$ 126,951	\$ 114,465	\$ 94,289	\$ 94,289
TOTAL EXPENDITURES & TRANSFERS	\$ 6,739,555	\$ 6,230,252	\$ 6,495,600	\$ 6,395,098	\$ 209,218	\$ 205,209	\$ 197,350	\$ 197,350

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 2
(Cont.)

	Memphis-Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 247,429	\$ 257,665	\$ 255,564	\$ 255,564	\$ 5,123,094	\$ 6,051,195	\$ 4,920,173	\$ 4,963,386
12 Academic Salaries					(50)			
13 GTA, GA, and GRA					288,316	263,923	226,379	226,379
Total Professional Salaries	\$ 247,429	\$ 257,665	\$ 255,564	\$ 255,564	\$ 5,411,360	\$ 6,315,118	\$ 5,146,552	\$ 5,189,765
15 Total Summer School					\$			
16 Clerical & Supporting-Salaried	\$ 111,973	\$ 103,894	\$ 74,510	\$ 74,510	\$ 2,994,004	\$ 2,987,659	\$ 2,260,403	\$ 2,203,463
14 Student Employees-Salaried					744,015	786,470	759,965	756,751
Total Non-Exempt Salaries	\$ 111,973	\$ 103,894	\$ 74,510	\$ 74,510	\$ 3,738,019	\$ 3,774,129	\$ 3,020,368	\$ 2,960,214
17 Clerical & Supporting-Hourly	\$ 489,971	\$ 492,009	\$ 574,794	\$ 574,794	\$ 9,507,982	\$ 8,969,936	\$ 7,797,511	\$ 7,735,333
18 Student Employees-Hourly	18,167	13,528	13,790	13,790	2,295,827	2,441,528	2,359,429	2,363,229
Total Biweekly Wages	\$ 508,138	\$ 505,537	\$ 588,584	\$ 588,584	\$ 11,803,809	\$ 11,411,462	\$ 10,156,940	\$ 10,098,562
TOTAL SALARIES AND WAGES	\$ 867,540	\$ 867,096	\$ 918,658	\$ 918,658	\$ 20,952,988	\$ 21,500,709	\$ 18,323,860	\$ 18,248,541
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 71,856	\$ 72,203	\$ 41,025	\$ 41,025
21 Staff Benefits-Required	\$ 130,332	\$ 129,994	\$ 133,118	\$ 133,118	2,692,029	2,645,636	2,573,684	2,540,739
22 Staff Benefits-Optional	67,174	82,384	73,747	73,747	1,536,767	1,808,963	1,441,936	1,473,616
31 Travel	1,642	5,546	7,800	7,800	2,251,655	2,061,773	1,444,940	1,585,140
32 Motor Vehicle Operations	624	1,109	900	900	183,155	184,798	180,920	181,020
33 Printing, Duplicating & Binding	(2,030)	4,821	1,450	1,450	710,202	761,390	748,450	608,486
34 Utilities & Fuel	364,726	353,424	404,400	404,400	5,737,123	5,488,466	6,072,059	6,054,906
35 Communications	534,142	568,744	510,900	510,900	2,559,406	2,623,419	2,547,416	2,560,916
36 Maintenance & Repairs	246,961	334,309	269,780	269,780	4,694,577	4,745,783	5,808,024	5,698,569
37 Professional Services & Memberships	2,159	3,137	4,100	4,100	414,962	509,983	259,321	263,421
38 Computer Services	77,280	86,718	84,270	84,270	283,981	343,343	215,670	216,900
39 Supplies	120,994	243,530	136,500	136,500	2,815,400	3,301,376	2,557,699	2,621,399
41 Rentals	33,438	33,281	33,925	33,925	483,457	579,914	640,885	641,385
42 Insurance & Interest	20,470	2,296	29,540	29,540	488,358	252,570	611,927	604,227
43 Awards					1,919,823	1,950,782	2,407,630	2,391,630
44 Grants & Subsidies	5,629	6,586	3,500	3,500	(127,846)	(3,920)	149,177	165,302
45 Mandatory Transfers	815,850	765,866	701,300	701,300	8,769,101	8,863,139	10,168,232	10,485,832
46 Contractual & Special Services	200,944	133,096	210,320	210,320	3,166,719	3,198,694	4,180,450	4,193,659
47 Non-Mandatory Transfers	(52,000)	(1,353)			6,180,469	5,824,641	5,137,903	5,014,723
48 Service Department Credits	8,739	52,950	23,515	23,515	(1,088,047)	(848,046)	(719,949)	(665,582)
49 Other Expenditures	(9,403)	22,181	1,300	1,300	(182,505)	(182,508)	2,215,724	2,143,595
50-59 Stores for Resale	2,755,998	2,960,900	3,017,382	3,017,382	21,807,052	21,825,692	20,390,021	20,522,501
Total Operating & Miscellaneous	\$ 5,323,669	\$ 5,789,519	\$ 5,647,747	\$ 5,647,747	\$ 65,367,694	\$ 66,008,091	\$ 69,073,144	\$ 69,343,409
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 20,330	\$ 15,530	\$ 39,500	\$ 39,500	\$ 834,649	\$ 1,342,492	\$ 988,990	\$ 971,758
62 Minor Equipment	4,424	7,067	5,220	5,220	723,395	814,812	442,028	448,528
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay						244,001		
73 Improvements other than Buildings					2,585		108,725	345,609
Total Equipment & Capital Outlay	\$ 24,754	\$ 22,597	\$ 44,720	\$ 44,720	\$ 1,560,629	\$ 2,401,305	\$ 1,539,743	\$ 1,765,895
TOTAL OPERATING	\$ 5,348,423	\$ 5,812,116	\$ 5,692,467	\$ 5,692,467	\$ 66,928,323	\$ 68,409,396	\$ 70,612,887	\$ 71,109,304
TOTAL EXPENDITURES & TRANSFERS	\$ 6,215,963	\$ 6,679,212	\$ 6,611,125	\$ 6,611,125	\$ 87,861,311	\$ 89,910,105	\$ 88,936,747	\$ 89,357,845

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 3

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 29,637,355	\$ 31,518,439	\$ 31,532,423	\$ 33,951,360	\$ 2,697,799	\$ 2,852,893	\$ 3,935,800	\$ 3,935,800
12 Academic Salaries	36,765	2,427			836,670	814,112		
13 GTA, GA, and GRA	17,143	16,232		5,754				
Total Professional Salaries	\$ 29,691,263	\$ 31,537,098	\$ 31,532,423	\$ 33,957,114	\$ 3,534,469	\$ 3,667,005	\$ 3,935,800	\$ 3,935,800
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 35,482	\$ 3,639			\$ 79,994	\$ 79,567	\$ 100,369	\$ 100,369
14 Student Employees-Salaried	105,406	149,348	\$ 117,246	\$ 82,300				
Total Non-Exempt Salaries	\$ 140,888	\$ 152,987	\$ 117,246	\$ 82,300	\$ 79,994	\$ 79,567	\$ 100,369	\$ 100,369
17 Clerical & Supporting-Hourly	\$ 62,187,556	\$ 64,950,242	\$ 67,741,534	\$ 68,353,561	\$ 8,083,789	\$ 8,413,400	\$ 9,650,570	\$ 9,650,570
18 Student Employees-Hourly	177,662	142,783	138,370	228,857	27,453	26,172	34,500	34,500
Total Biweekly Wages	\$ 62,365,218	\$ 65,093,025	\$ 67,879,904	\$ 68,582,418	\$ 8,111,242	\$ 8,439,572	\$ 9,685,070	\$ 9,685,070
TOTAL SALARIES AND WAGES	\$ 92,197,369	\$ 96,783,110	\$ 99,529,573	\$ 102,621,832	\$ 11,725,705	\$ 12,186,144	\$ 13,721,239	\$ 13,721,239
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 2,750							
21 Staff Benefits-Required	13,941,818	\$ 14,094,666	\$ 14,419,420	\$ 14,759,540	\$ 1,703,114	\$ 1,698,722	\$ 1,892,702	\$ 1,892,702
22 Staff Benefits-Optional	6,329,864	9,625,437	10,353,891	8,939,009	612,793	960,070	1,029,964	1,029,964
31 Travel	659,231	756,880	717,341	1,046,057	26,434	27,075	116,088	116,088
32 Motor Vehicle Operations	12,673	11,124	10,589	17,950	1,580	1,063	2,300	2,300
33 Printing, Duplicating & Binding	604,333	625,355	495,358	582,393	36,704	27,630	33,370	33,370
34 Utilities & Fuel	3,815,156	3,803,266	3,878,846	3,957,925	640,830	729,648	777,600	777,600
35 Communications	845,950	789,178	760,438	929,168	228,077	232,039	228,058	228,058
36 Maintenance & Repairs	5,953,458	5,697,268	5,667,145	6,239,334	741,312	735,660	948,208	948,208
37 Professional Services & Memberships	11,134,294	12,001,839	12,240,672	13,116,389	828,394	3,793,552	988,147	988,147
38 Computer Services	1,510,342	1,584,031	1,580,095	2,365,050	164,590	180,491	195,150	195,150
39 Supplies	14,872,531	13,922,785	13,989,356	14,139,493	1,810,632	2,025,908	1,952,004	1,952,004
41 Rentals	2,361,320	2,425,753	2,413,451	2,745,207	288,326	218,592	260,760	260,760
42 Insurance & Interest	1,120,082	367,174	1,285,520	1,293,737	223,634	1,041	65,000	65,000
43 Awards	30,000	45,749	54,672	41,600	95			
44 Grants & Subsidies	560	165	198	200				
45 Mandatory Transfers	11,529,406	7,724,651	5,707,733	5,673,600	108,391	107,181	116,560	116,560
46 Contractual & Special Services	5,575,434	6,618,097	6,809,185	7,348,941	4,149,935	3,574,524	4,238,097	4,238,097
47 Non-Mandatory Transfers	6,794,993	2,077,338	1,137,900	1,137,900	618,287	674,245	691,000	691,000
48 Service Department Credits	(157,018)	(948,075)	(1,469,036)	(1,136,340)	(4,542,015)	(4,863,583)	(5,355,515)	(5,355,515)
49 Other Expenditures	2,082,195	8,513,340	6,893,772	6,647,464	1,810,643	3,668,546	2,902,464	2,902,464
50-59 Stores for Resale	32,973,943	36,448,328	36,588,728	37,145,978	10,932,697	11,547,604	12,718,364	12,718,364
Total Operating & Miscellaneous	\$ 121,993,115	\$ 126,184,349	\$ 123,535,274	\$ 126,990,595	\$ 20,384,453	\$ 25,340,008	\$ 23,800,321	\$ 23,800,321
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 2,367,108	\$ 8,380,248	\$ 10,000,000	\$ 9,750,000				
62 Minor Equipment	279,371	370,063	354,356	347,595	\$ 57,105	\$ 105,408	\$ 139,150	\$ 139,150
63 Library Acquisitions	14,901	10,231	1,404	9,738				
64 Livestock				25,000				
71 Land								
72 Buildings-Capital Outlay	4,306,877	5,849,844						
73 Improvements other than Buildings	2,253,932	2,921,911		510,872				
Total Equipment & Capital Outlay	\$ 9,222,189	\$ 17,532,297	\$ 10,355,760	\$ 10,643,205	\$ 57,105	\$ 105,408	\$ 139,150	\$ 139,150
TOTAL OPERATING	\$ 131,215,304	\$ 143,716,646	\$ 133,891,034	\$ 137,633,800	\$ 20,441,558	\$ 25,445,416	\$ 23,939,471	\$ 23,939,471
TOTAL EXPENDITURES & TRANSFERS	\$ 223,412,673	\$ 240,499,756	\$ 233,420,607	\$ 240,255,632	\$ 32,167,263	\$ 37,631,560	\$ 37,660,710	\$ 37,660,710

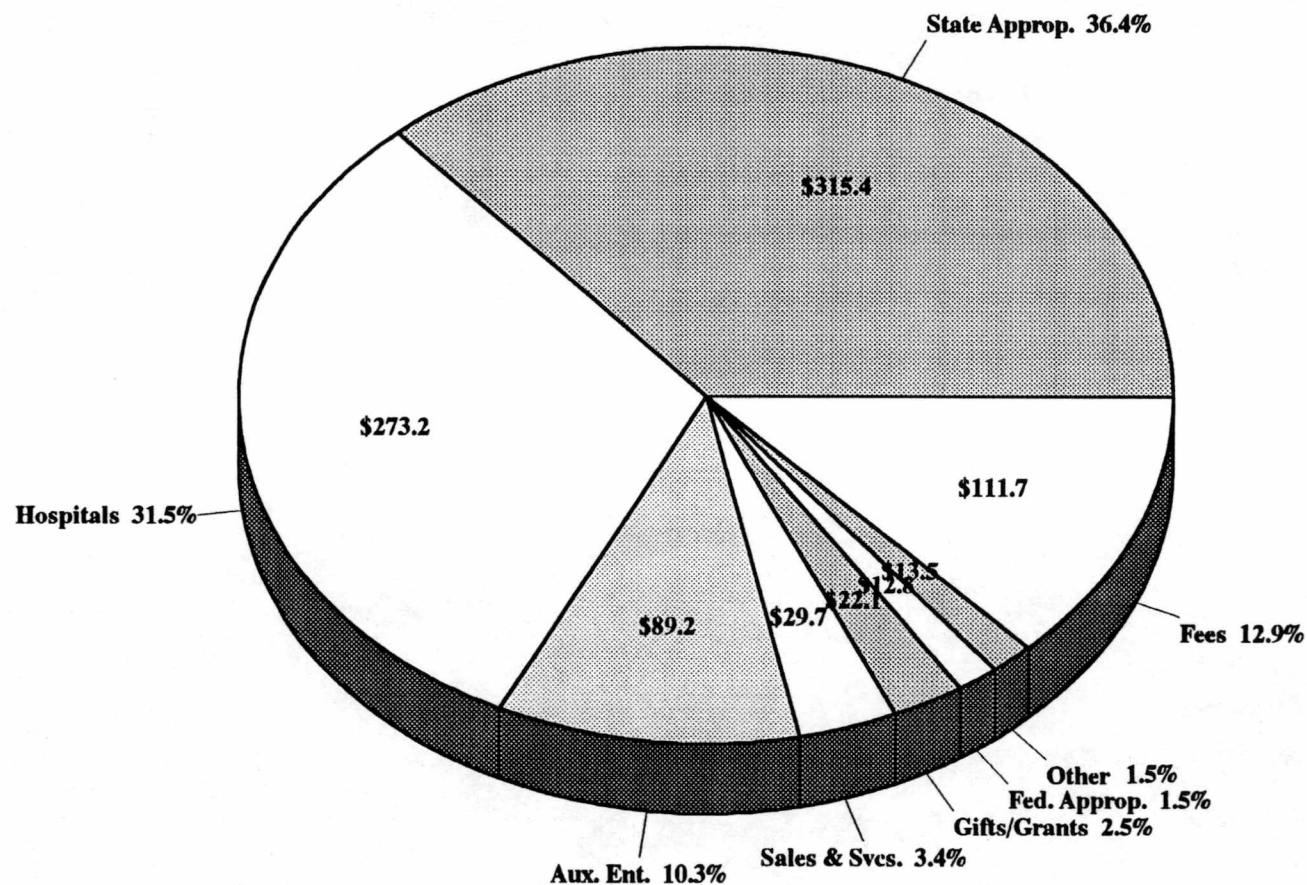
THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

EXHIBIT C
Schedule 4

	Total Hospital Funds				Total University			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
SALARIES AND WAGES								
11 Administrative & Professional Salaries	\$ 32,335,154	\$ 34,371,332	\$ 35,468,223	\$ 37,887,160	\$ 69,324,588	\$ 74,813,126	\$ 77,890,204	\$ 80,371,009
12 Academic Salaries	873,435	816,539			164,091,430	171,864,095	191,139,589	190,950,989
13 GTA, GA, and GRA	17,143	16,232		5,754	10,109,579	11,271,078	11,094,688	11,424,021
Total Professional Salaries	\$ 33,225,732	\$ 35,204,103	\$ 35,468,223	\$ 37,892,914	\$ 243,525,597	\$ 257,948,299	\$ 280,124,481	\$ 282,746,019
15 Total Summer School					\$ 3,723,303	\$ 3,975,124	\$ 4,207,583	\$ 3,648,804
16 Clerical & Supporting-Salaried	\$ 115,476	\$ 83,206	\$ 100,369	\$ 100,369	\$ 47,885,331	\$ 49,974,406	\$ 54,092,724	\$ 54,053,556
14 Student Employees-Salaried	105,406	149,348	117,246	82,300	1,058,779	1,195,965	1,068,130	1,041,162
Total Non-Exempt Salaries	\$ 220,882	\$ 232,554	\$ 217,615	\$ 182,669	\$ 48,944,110	\$ 51,170,371	\$ 55,160,854	\$ 55,094,718
17 Clerical & Supporting-Hourly	\$ 70,271,345	\$ 73,363,642	\$ 77,392,104	\$ 78,004,131	\$ 104,545,431	\$ 108,254,186	\$ 110,955,027	\$ 111,538,534
18 Student Employees-Hourly	205,115	168,955	172,870	263,357	6,327,995	6,854,612	6,717,980	6,844,108
Total Biweekly Wages	\$ 70,476,460	\$ 73,532,597	\$ 77,564,974	\$ 78,267,488	\$ 110,873,426	\$ 115,108,798	\$ 117,673,007	\$ 118,382,642
TOTAL SALARIES AND WAGES	\$ 103,923,074	\$ 108,969,254	\$ 113,250,812	\$ 116,343,071	\$ 407,066,436	\$ 428,202,592	\$ 457,165,925	\$ 459,873,183
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 2,750				\$ 508,204	\$ 620,302	\$ 658,833	\$ 909,134
21 Staff Benefits-Required	15,644,732	\$ 15,793,388	\$ 16,312,122	\$ 16,652,242	65,580,625	67,460,699	73,093,331	73,755,898
22 Staff Benefits-Optional	6,942,657	10,585,507	11,383,855	9,968,973	27,081,525	37,356,091	37,476,746	35,991,820
31 Travel	685,665	783,955	833,429	1,162,145	8,604,172	10,711,309	10,165,851	10,802,502
32 Motor Vehicle Operations	14,253	12,187	12,889	20,250	1,470,198	1,575,499	1,556,453	1,562,514
33 Printing, Duplicating & Binding	641,037	852,985	528,728	615,763	5,985,513	6,815,767	6,349,157	6,691,407
34 Utilities & Fuel	4,455,986	4,532,914	4,656,446	4,735,525	25,585,036	25,283,950	27,821,531	27,883,457
35 Communications	1,074,027	1,021,217	988,496	1,157,226	13,239,508	13,848,731	12,900,934	13,146,526
36 Maintenance & Repairs	6,694,770	6,432,928	6,615,353	7,187,542	22,872,175	22,319,584	24,874,167	27,575,735
37 Professional Services & Memberships	11,962,688	15,795,391	13,228,819	14,104,536	16,904,669	21,973,124	17,555,798	18,732,985
38 Computer Services	1,674,932	1,764,522	1,775,245	2,560,200	9,746,189	10,782,031	10,285,860	11,105,842
39 Supplies	16,683,163	15,948,693	15,941,360	16,091,497	35,944,232	39,573,786	38,327,746	39,078,623
41 Rentals	2,649,646	2,644,345	2,674,211	3,005,967	8,002,155	5,832,227	6,904,753	7,258,439
42 Insurance & Interest	1,343,716	368,215	1,350,520	1,358,737	3,083,969	984,973	3,612,614	3,674,973
43 Awards	30,095	45,749	54,672	41,600	9,085,715	10,689,000	10,439,562	10,456,765
44 Grants & Subsidies	560	165	198	200	8,459,512	6,916,795	8,371,904	8,522,090
45 Mandatory Transfers	11,637,797	7,831,832	5,824,293	5,790,160	25,219,537	19,186,130	19,008,530	19,241,997
46 Contractual & Special Services	9,725,369	10,192,621	11,047,282	11,587,038	17,522,731	20,213,905	24,744,040	26,642,187
47 Non-Mandatory Transfers	7,413,280	2,751,583	1,828,900	1,828,900	18,206,888	11,499,784	1,390,512	1,267,332
48 Service Department Credits	(4,699,033)	(5,811,858)	(6,824,551)	(6,491,854)	(42,538,942)	(51,475,046)	(48,947,319)	(47,829,108)
49 Other Expenditures	3,892,838	12,181,886	9,796,236	9,549,927	4,017,585	12,610,813	16,506,940	15,482,704
50-59 Stores for Resale	43,906,640	47,995,932	49,307,092	49,864,342	73,630,886	79,688,285	78,652,088	80,398,657
Total Operating & Miscellaneous	\$ 142,377,568	\$ 151,524,357	\$ 147,335,595	\$ 150,790,916	\$ 358,192,084	\$ 374,467,539	\$ 381,750,031	\$ 392,352,479
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 2,367,108	\$ 8,380,248	\$ 10,000,000	\$ 9,750,000	\$ 11,040,499	\$ 24,512,860	\$ 16,988,302	\$ 19,907,377
62 Minor Equipment	336,476	475,471	493,506	486,745	2,751,730	4,061,077	1,689,858	1,899,467
63 Library Acquisitions	14,901	10,231	1,404	9,738	4,897,622	6,177,427	6,098,108	6,174,683
64 Livestock				25,000	177,412	172,617	95,700	115,000
71 Land								
72 Buildings-Capital Outlay	4,306,877	5,849,844			4,704,225	6,916,489	738,000	1,062,653
73 Improvements other than Buildings	2,253,932	2,921,911		510,872	4,302,679	5,053,235	108,725	856,481
Total Equipment & Capital Outlay	\$ 9,279,294	\$ 17,637,705	\$ 10,494,910	\$ 10,782,355	\$ 27,874,167	\$ 46,893,705	\$ 25,718,693	\$ 30,015,661
TOTAL OPERATING	\$ 151,656,862	\$ 169,162,062	\$ 157,830,505	\$ 161,573,271	\$ 386,066,251	\$ 421,361,244	\$ 407,468,724	\$ 422,368,140
TOTAL EXPENDITURES & TRANSFERS	\$ 255,579,936	\$ 278,131,316	\$ 271,081,317	\$ 277,916,342	\$ 793,132,687	\$ 849,563,836	\$ 864,634,649	\$ 882,241,323

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1993-94 (10/31 REV.)



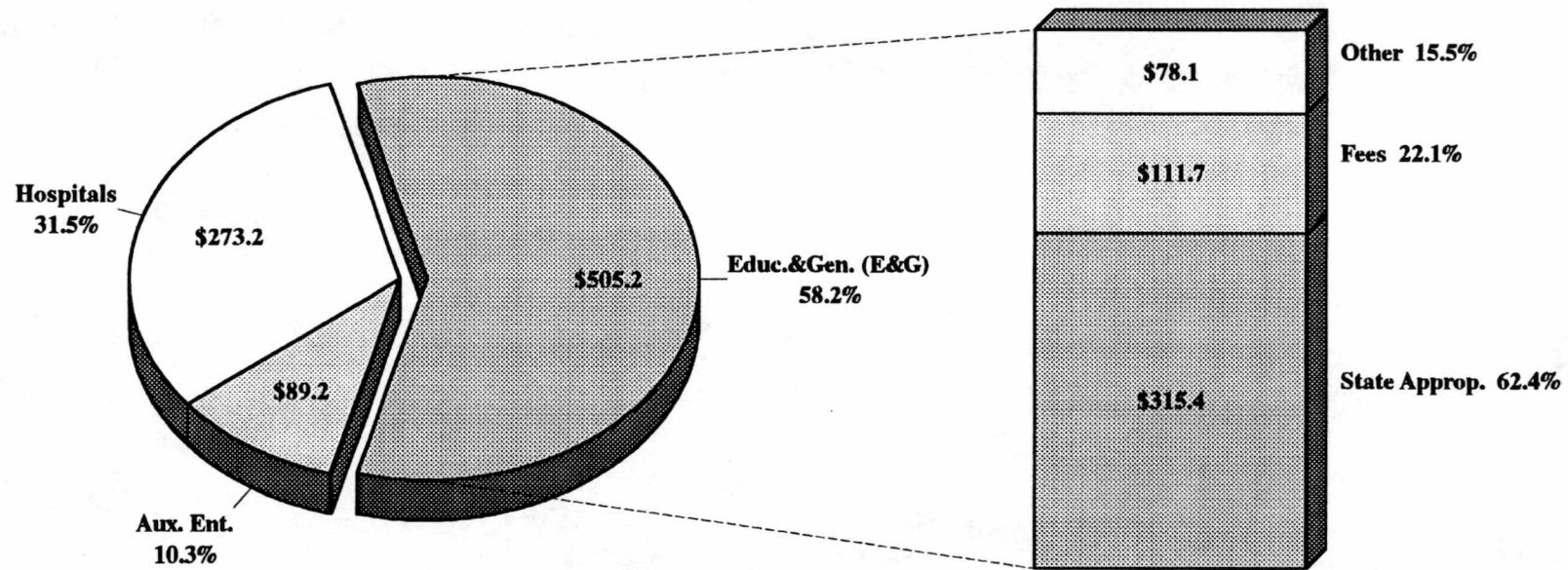
Sources of Funds
(In Millions)

Total Sources of Funds - \$867,613,000

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1993-94 (10/31 REV.)

Highlighting E & G Components

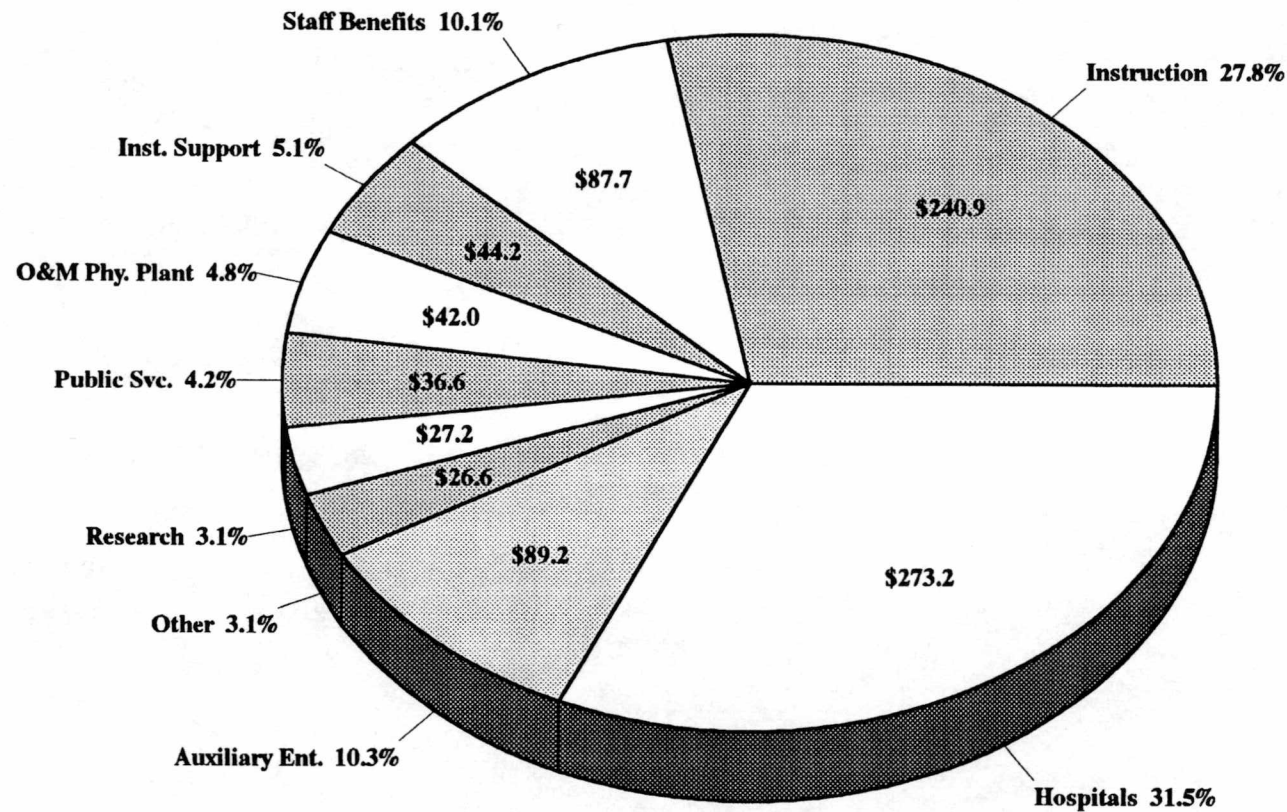


Sources of Funds

(In Millions)

Total Sources of Funds - \$867,613,000

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR 1993-94 (10/31 REV.)



Uses of Funds by Expenditure Function

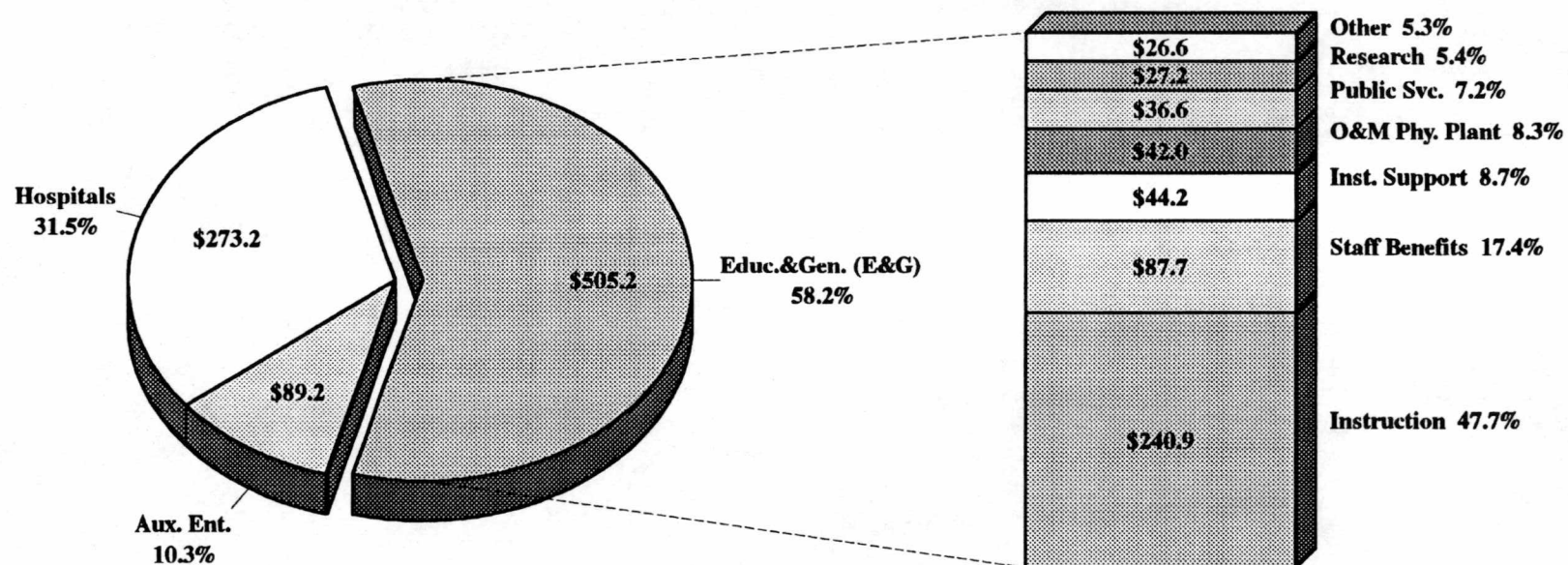
(In Millions)

Total Uses of Funds - \$867,613,000

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1993-94 (10/31 REV.)

Highlighting E & G Components

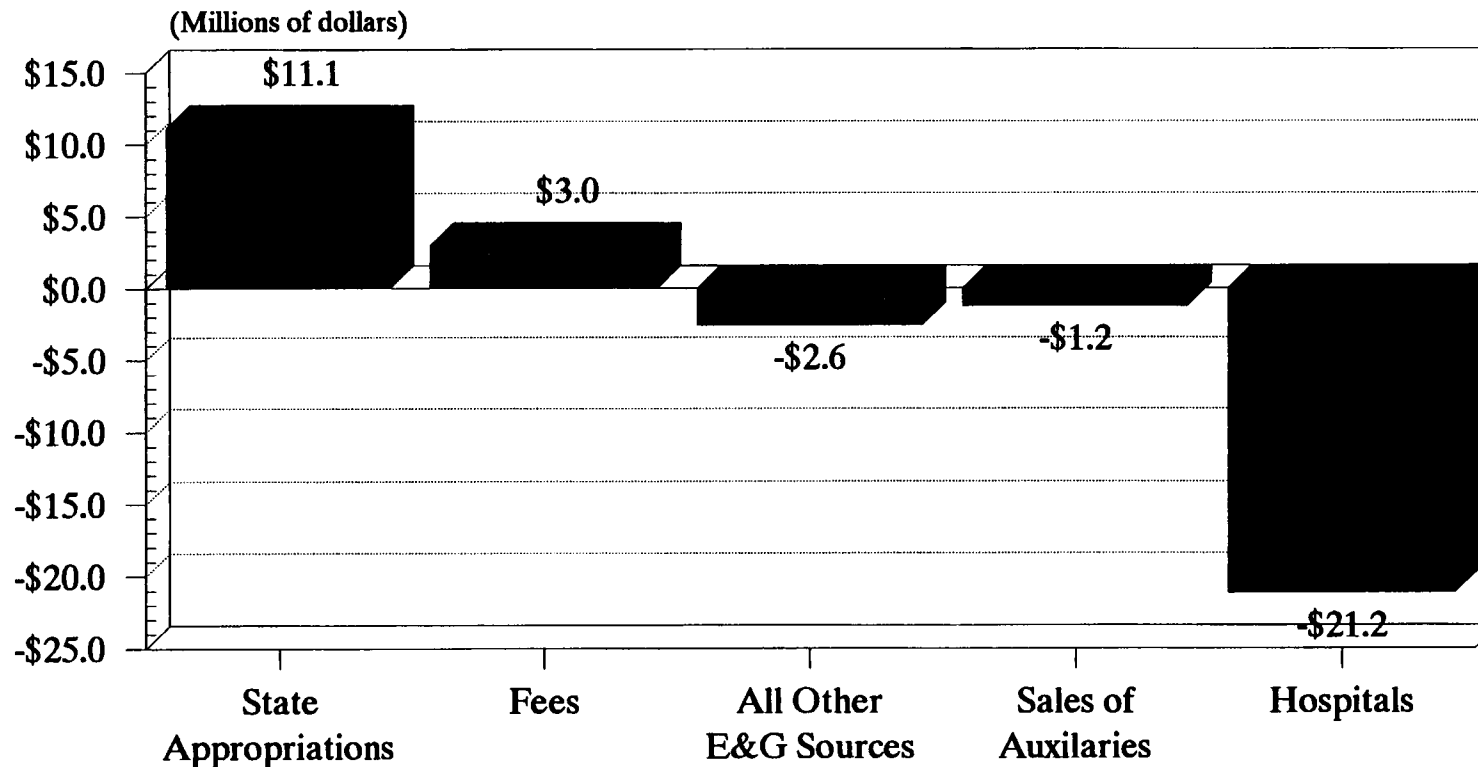


Uses of Funds by Expenditure Function

(In Millions)

Total Uses of Funds - \$867,613,000

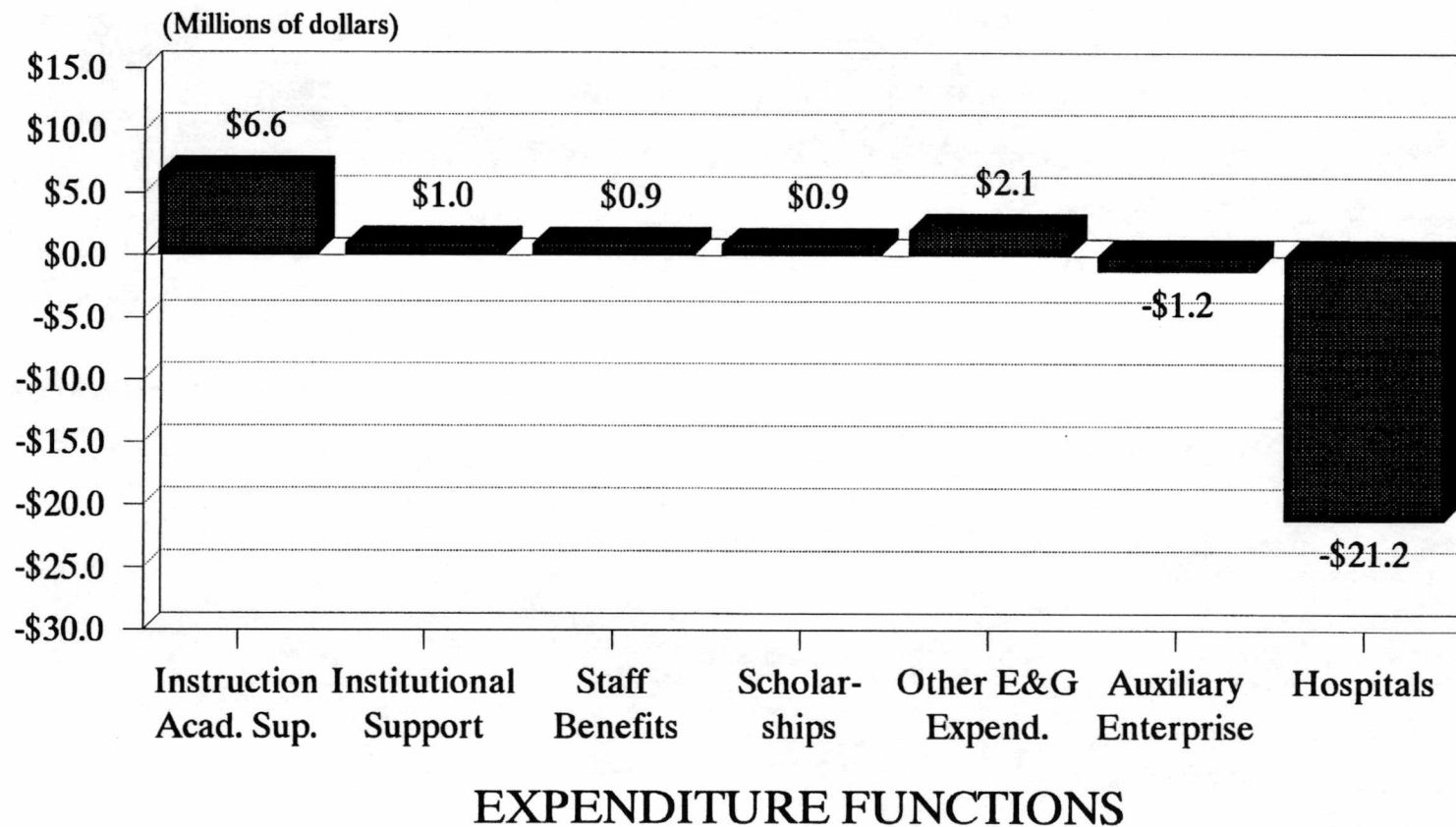
SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94 (10/31 REV.) SOURCES OF NEW REVENUES



REVENUES BY SOURCE

Total Revenue Decline-\$10,858,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94 (10/31 REV.) USES OF NEW REVENUES



Total Allocation of Revenue Decline-\$10,858,000

Appendices

THE UNIVERSITY OF TENNESSEE

Budget Summary

Statement of Hospitals Funds Revenues, Expenditures and Transfers

UT Medical Center at Knoxville and William F. Bowld Hospital

Actual 1992, Actual 1993, Original Budget 1994, and Revised Budget 1994

APPENDIX I

Exhibit A

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES								
Services to Patients	\$216,289,382	\$244,974,757 ⁴	\$229,279,027	\$224,174,606	\$ 43,579,440	\$ 46,216,831	\$ 53,395,550 ²	\$ 53,395,550 ²
Auxiliary Enterprises	5,318,078	5,810,379	5,795,239	5,391,059	573,020	588,577	585,000	585,000
Gifts, Grants and Contracts								
Other Services	3,968,948 ⁵	5,143,993	5,136,598	4,754,275	(9,675,225)	(8,362,309)	(15,101,899) ³	(15,101,899) ³
Total Revenues	\$225,576,408	\$255,929,129	\$240,210,864	\$234,319,940	\$ 34,477,235	\$ 38,443,099	\$ 38,878,651	\$ 38,878,651
EXPENDITURES								
Administration	\$ 20,793,119	\$ 21,997,442	\$ 22,016,192	\$ 24,298,481 ⁶	\$ 4,467,957	\$ 6,737,003 ¹	\$ 5,738,806 ⁴	\$ 5,738,806 ⁴
Nursing	35,698,392	35,998,624	37,498,088	37,178,243	4,727,221	5,477,920 ⁵	5,363,223	5,363,223
Teaching	19,612,647	23,065,968 ⁷	22,724,916	24,682,104 ⁸				
Ancillary Services	76,810,466	80,439,626	81,293,079	81,788,597	14,101,744	16,262,271 ⁶	16,768,753 ⁶	16,768,753 ⁶
Outpatient Services	14,813,442	16,062,968	16,807,688	16,768,311	467,721	461,583	488,350	488,350
Support Services	16,598,078	17,962,652	18,132,832	19,048,464	3,072,816	3,286,230 ⁷	3,541,374 ⁷	3,541,374 ⁷
Fixed Expenses	15,338,661	28,425,193 ¹	21,298,554	21,964,314	2,398,389	1,980,014	2,415,160	2,415,160
Renal Services					1,509,502	1,995,207 ⁸	1,877,545 ⁸	1,877,545 ⁸
Auxiliary Enterprises	5,423,469	6,745,294	6,803,625	7,715,618	695,235	649,906	659,939	659,939
Total Expenditures	\$205,088,274	\$230,697,767	\$226,574,974	\$233,444,132	\$ 31,440,585	\$ 36,850,134	\$ 36,853,150	\$ 36,853,150
Mandatory Transfers (In)/Out	11,529,406	7,724,651 ¹	5,707,733 ²	5,673,600 ²	108,391	107,181	116,560	116,560
Non-Mandatory Transfers (In)/Out	6,794,993 ³	2,077,338	1,137,900	1,137,900	618,287	674,245	691,000	691,000
Total Expenditures & Transfers	\$223,412,673	\$240,499,756	\$233,420,607	\$240,255,632	\$ 32,167,263	\$ 37,631,560	\$ 37,660,710	\$ 37,660,710
TRANSFER TO/(FROM) FUND BALANCE	\$ 2,163,735	\$ 15,429,373	\$ 6,790,257	\$ (5,935,692)	\$ 2,309,972	\$ 811,539	\$ 1,217,941	\$ 1,217,941
TOTAL HOSPITAL FUNDS	\$225,576,408	\$255,929,129	\$240,210,864	\$234,319,940	\$ 34,477,235	\$ 38,443,099	\$ 38,878,651	\$ 38,878,651

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 23,493,887	\$ 23,900,912	\$ 24,029,825	\$ 24,129,252
Food Service	13,277,275	12,779,678	12,709,358	12,651,126
Bookstores	20,873,975	20,984,108	19,205,695	19,324,714
Parking Authorities	5,155,172	4,928,070	5,134,539	5,134,539
Athletics	22,684,898	23,327,043	23,724,500	23,754,500
Other Auxiliary Enterprises	4,118,568	4,466,401	4,177,303	4,171,303
Total Revenues	<u>\$ 89,603,775</u>	<u>\$ 90,386,212</u>	<u>\$ 88,981,220</u>	<u>\$ 89,165,434</u>
EXPENDITURES				
Housing	\$ 18,725,618	\$ 18,679,129	\$ 19,494,515	\$ 19,398,522
Food Service	12,782,599	12,421,084	11,850,583	11,791,351
Bookstores	18,987,668	18,965,048	17,655,255	17,774,274
Parking Authorities	3,069,169	3,238,425	3,638,313	3,875,197
Athletics	15,973,653	18,133,327	17,300,594	17,330,594
Other Auxiliary Enterprises	3,393,034	3,785,312	3,691,352	3,687,352
Total Expenditures	<u>\$ 72,931,741</u>	<u>\$ 75,222,325</u>	<u>\$ 73,630,612</u>	<u>\$ 73,857,290</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 3,544,004	\$ 3,522,907	\$ 3,539,383	\$ 3,856,983
Food Service	135,505	133,929	286,104	286,104
Bookstores	73,060	48,687	70,500	70,500
Parking Authorities	1,100,918	1,024,817	1,101,817	1,101,817
Athletics	3,601,594	3,718,309	4,800,000	4,800,000
Other Auxiliary Enterprises	314,020	414,490	370,428	370,428
Total Mandatory Transfers	<u>\$ 8,769,101</u>	<u>\$ 8,863,139</u>	<u>\$ 10,168,232</u>	<u>\$ 10,485,832</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
	<u>\$ 7,902,933</u>	<u>\$ 6,300,748</u>	<u>\$ 5,182,376</u>	<u>\$ 4,822,312</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,455,937	\$ 1,985,702	\$ 1,525,050	\$ 1,401,870
Food Service	140,483	29,261	433,269	433,269
Bookstores	51,383	582,237	894,216	894,216
Parking Authorities	1,448,412	1,165,015	395,218	395,218
Athletics	2,060,571	1,884,306	1,600,000	1,600,000
Other Auxiliary Enterprises	23,683	178,120	290,150	290,150
Total Non-Mandatory Transfers	<u>\$ 6,180,469</u>	<u>\$ 5,824,641</u>	<u>\$ 5,137,903</u>	<u>\$ 5,014,723</u>
TOTAL EXPENDITURES & TRANSFERS				
	<u>\$ 87,881,311</u>	<u>\$ 89,910,105</u>	<u>\$ 88,936,747</u>	<u>\$ 89,357,845</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	<u>\$ 1,722,464</u>	<u>\$ 476,107</u>	<u>\$ 44,473</u>	<u>\$ (192,411)</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Chattanooga			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 1,881,130	\$ 1,968,998	\$ 1,840,617	\$ 2,275,230
Food Service	965,495	235,238	36,575	(22,657)
Bookstores	2,449,523	1,625,165	290,000	406,219
Parking Authorities	529,836	574,543	430,532	430,532
Athletics				
Other Auxiliary Enterprises	437,971	430,286	438,245	438,245
Total Revenues	\$ 6,263,955	\$ 4,834,230	\$ 3,035,969	\$ 3,527,569
EXPENDITURES				
Housing	\$ 1,012,938	\$ 1,080,247	\$ 1,103,401	\$ 1,260,414
Food Service	1,118,376	205,748	36,575	(22,657)
Bookstores	2,401,781	1,463,316	45,000	161,219
Parking Authorities	254,674	452,403	296,910	296,910
Athletics				
Other Auxiliary Enterprises	250,746	240,887	291,817	291,817
Total Expenditures	\$ 5,038,515	\$ 3,442,601	\$ 1,773,703	\$ 1,987,703
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 569,638	\$ 485,470	\$ 579,597	\$ 857,197
Food Service				
Bookstores	70,572	46,236	70,500	70,500
Parking Authorities	95,362	93,827	98,622	98,622
Athletics				
Other Auxiliary Enterprises	78,548	172,522	146,428	146,428
Total Mandatory Transfers	\$ 814,120	\$ 798,055	\$ 895,147	\$ 1,172,747
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 298,554	\$ 403,281	\$ 157,619	\$ 157,619
Food Service	(152,881)	29,490		
Bookstores	(22,830)	115,613	174,500	174,500
Parking Authorities	179,800	28,313	35,000	35,000
Athletics				
Other Auxiliary Enterprises	108,677	16,877		
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 411,320	\$ 593,574	\$ 367,119	\$ 367,119
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 237,638	\$ 333,569	\$ 157,619	\$ 157,619
Food Service	(29,290)			
Bookstores	446		174,500	174,500
Parking Authorities		142,000	35,000	35,000
Athletics				
Other Auxiliary Enterprises	2,612	(2,484)		
Total Non-Mandatory Transfers	\$ 211,406	\$ 473,085	\$ 367,119	\$ 367,119
TOTAL EXPENDITURES & TRANSFERS	\$ 6,064,041	\$ 4,713,741	\$ 3,035,969	\$ 3,527,569
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ 60,916	\$ 69,712		
Food Service	(123,591)	29,490		
Bookstores	(23,276)	115,613		
Parking Authorities	179,800	(113,687)		
Athletics				
Other Auxiliary Enterprises	106,065	19,361		
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 199,914	\$ 120,489	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Knoxville			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 16,744,320	\$ 17,061,817	\$ 17,166,276	\$ 17,166,276
Food Service	11,587,092	11,766,921	11,917,391	11,917,391
Bookstores	13,171,554	13,878,553	13,566,000	13,566,000
Parking Authorities	3,885,833	3,523,935	3,911,726	3,911,726
Athletics	22,684,898	23,327,043	23,724,500	23,754,500
Other Auxiliary Enterprises	2,411,172	2,237,043	2,321,151	2,321,151
Total Revenues	\$ 70,484,869	\$ 71,795,312	\$ 72,607,044	\$ 72,637,044
EXPENDITURES				
Housing	\$ 14,102,593	\$ 13,695,070	\$ 14,182,584	\$ 14,182,584
Food Service	10,973,555	11,502,565	11,055,809	11,055,809
Bookstores	11,821,298	12,548,108	12,639,181	12,639,181
Parking Authorities	2,357,872	2,219,425	2,709,913	2,709,913
Athletics	15,973,653	18,133,327	17,300,594	17,330,594
Other Auxiliary Enterprises	2,052,732	1,984,429	2,030,929	2,030,929
Total Expenditures	\$ 57,281,703	\$ 60,082,924	\$ 59,919,010	\$ 59,949,010
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,904,812	\$ 2,077,823	\$ 2,012,129	\$ 2,012,129
Food Service	133,017	131,478	286,104	286,104
Bookstores				
Parking Authorities	846,621	774,513	841,595	841,595
Athletics	3,601,594	3,718,309	4,800,000	4,800,000
Other Auxiliary Enterprises	32,405	36,294		
Total Mandatory Transfers	\$ 6,518,449	\$ 6,738,417	\$ 7,939,828	\$ 7,939,828
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 736,915	\$ 1,288,924	\$ 971,563	\$ 971,563
Food Service	480,520	132,878	575,478	575,478
Bookstores	1,350,256	1,330,445	926,819	926,819
Parking Authorities	681,340	529,997	360,218	360,218
Athletics	3,109,651	1,475,407	1,623,906	1,623,906
Other Auxiliary Enterprises	326,035	216,320	290,222	290,222
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 6,684,717	\$ 4,973,971	\$ 4,748,206	\$ 4,748,206
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,365,345	\$ 1,192,442	\$ 1,249,343	\$ 1,249,343
Food Service	224,382	101,567	513,154	513,154
Bookstores	(2,500)	741,562	725,000	725,000
Parking Authorities	1,183,512	1,022,367	360,218	360,218
Athletics	2,060,571	1,884,306	1,600,000	1,600,000
Other Auxiliary Enterprises	21,072	318,105	290,150	290,150
Total Non-Mandatory Transfers	\$ 4,852,382	\$ 5,260,349	\$ 4,737,865	\$ 4,737,865
TOTAL EXPENDITURES & TRANSFERS	\$ 68,652,534	\$ 72,081,690	\$ 72,596,703	\$ 72,626,703
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (628,430)	\$ 96,482	\$ (277,780)	\$ (277,780)
Food Service	256,138	31,311	62,324	62,324
Bookstores	1,352,756	588,883	201,819	201,819
Parking Authorities	(502,172)	(492,370)		
Athletics	1,049,080	(408,899)	23,906	23,906
Other Auxiliary Enterprises	304,963	(101,785)	72	72
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 1,832,335	\$ (286,378)	\$ 10,341	\$ 10,341

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Martin			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 4,089,656	\$ 4,071,371	\$ 4,179,000	\$ 3,843,814
Food Service	77,144	77,673	80,000	81,000
Bookstores	1,872,123	1,823,157	1,740,163	1,742,963
Parking Authorities	177,440	201,627	187,700	187,700
Athletics				
Other Auxiliary Enterprises	304,520	575,253	308,737	302,737
Total Revenues	\$ 6,520,883	\$ 6,749,081	\$ 6,495,600	\$ 6,158,214
EXPENDITURES				
Housing	\$ 2,881,440 ^{16,38}	\$ 3,146,024 ¹⁶	\$ 3,427,279 ¹⁶	\$ 3,174,273 ¹⁶
Food Service	2,168	2,014	2,922	2,922
Bookstores	1,650,414	1,661,292	1,593,429	1,596,229
Parking Authorities	74,212 ¹⁶	114,743 ¹⁶	188,509 ¹⁶	425,393 ¹⁶
Athletics				
Other Auxiliary Enterprises	310,670	551,386	543,216	539,216
Total Expenditures	\$ 4,918,904	\$ 5,475,459	\$ 5,755,355	\$ 5,738,033
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 610,803	\$ 560,800	\$ 622,157	\$ 662,157
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	\$ 610,803	\$ 560,800	\$ 622,157	\$ 662,157
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 597,413	\$ 364,547	\$ 129,564	\$ 7,384
Food Service	74,976	75,659	77,078	78,078
Bookstores	221,709	161,865	146,734	146,734
Parking Authorities	103,228	86,884	(809)	(237,693)
Athletics				
Other Auxiliary Enterprises	(6,150)	23,867	(234,479)	(236,479)
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 991,176	\$ 712,822	\$ 118,088	\$ (241,976)
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 894,948 ¹⁶	\$ 468,993 ¹⁶	\$ 118,088 ¹⁶	\$ (5,092) ¹⁶
Food Service				
Bookstores	50,000	(137,500)		
Parking Authorities	264,900			
Athletics				
Other Auxiliary Enterprises		(137,500)		
Total Non-Mandatory Transfers	\$ 1,209,848	\$ 193,993	\$ 118,088	\$ (5,092)
TOTAL EXPENDITURES & TRANSFERS	\$ 6,739,555	\$ 6,230,252	\$ 6,495,600	\$ 6,395,098
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (297,535)	\$ (104,446)	\$ 11,476	\$ 12,476
Food Service	74,976	75,659	77,078	78,078
Bookstores	171,709	299,365	146,734	146,734
Parking Authorities	(161,672)	86,884	(809)	(237,693)
Athletics				
Other Auxiliary Enterprises	(6,150)	161,367	(234,479)	(236,479)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ (218,672)	\$ 518,829	\$ 0	\$ (236,884)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Space Institute			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 47,951	\$ 46,888	\$ 46,500	\$ 46,500
Food Service	69,067	63,167	60,850	60,850
Bookstores	92,200	118,302 ²³	90,000 ²³	90,000 ²³
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 209,218</u>	<u>\$ 228,357</u>	<u>\$ 197,350</u>	<u>\$ 197,350</u>
EXPENDITURES				
Housing	\$ 28,066	\$ 56,191	\$ 36,700	\$ 36,700
Food Service	120,611	131,136	140,735	140,735
Bookstores	91,828	119,316 ²³	95,284 ²³	95,284 ²³
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 240,505</u>	<u>\$ 306,643</u>	<u>\$ 272,719</u>	<u>\$ 272,719</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 9,879		\$ 9,800	\$ 9,800
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 9,879</u>	<u>\$ 0</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 10,006	\$ (9,303)		
Food Service	(51,544)	(67,969)	\$ (79,885)	\$ (79,885)
Bookstores	372	(1,014)	(5,284)	(5,284)
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	<u>\$ (41,166)</u>	<u>\$ (78,286)</u>	<u>\$ (85,169)</u>	<u>\$ (85,169)</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 10,006	\$ (9,303)		
Food Service	(54,609)	(72,306)	\$ (79,885)	\$ (79,885)
Bookstores	3,437	(19,825)	(5,284)	(5,284)
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (41,166)</u>	<u>\$ (101,434)</u>	<u>\$ (85,169)</u>	<u>\$ (85,169)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 209,218</u>	<u>\$ 205,209</u>	<u>\$ 197,350</u>	<u>\$ 197,350</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing				
Food Service	\$ 3,065	\$ 4,337		
Bookstores	(3,065)	18,811		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ 0</u>	<u>\$ 23,148</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Memphis-Other Specialized Units			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 730,830	\$ 751,838	\$ 797,432	\$ 797,432
Food Service	578,477	636,680	614,542	614,542
Bookstores	3,288,575	3,538,930	3,519,532	3,519,532
Parking Authorities	562,063	627,965	604,581	604,581
Athletics				
Other Auxiliary Enterprises	964,906	1,223,818	1,109,170	1,109,170
Total Revenues	<u>\$ 6,124,851</u>	<u>\$ 6,779,231</u>	<u>\$ 6,645,257</u>	<u>\$ 6,645,257</u>
EXPENDITURES				
Housing	\$ 700,581	\$ 701,597	\$ 744,551	\$ 744,551
Food Service	567,889	579,621	614,542	614,542
Bookstores	3,022,347	3,173,016	3,282,361	3,282,361
Parking Authorities	382,411	451,854	442,981	442,981
Athletics				
Other Auxiliary Enterprises	778,885	1,008,611	825,390	825,390
Total Expenditures	<u>\$ 5,452,113</u>	<u>\$ 5,914,699</u>	<u>\$ 5,909,825</u>	<u>\$ 5,909,825</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 448,872	\$ 398,813	\$ 315,700	\$ 315,700
Food Service	2,488	2,451		
Bookstores	2,488	2,451		
Parking Authorities	158,935	156,478	161,600	161,600
Athletics				
Other Auxiliary Enterprises	203,067	205,673	224,000	224,000
Total Mandatory Transfers	<u>\$ 815,850</u>	<u>\$ 765,866</u>	<u>\$ 701,300</u>	<u>\$ 701,300</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ (418,623)	\$ (348,572)	\$ (262,819)	\$ (262,819)
Food Service	8,100	54,608		
Bookstores	263,740	363,463	237,171	237,171
Parking Authorities	20,717	19,633		
Athletics				
Other Auxiliary Enterprises	(17,046)	9,534	59,780	59,780
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	<u>\$ (143,112)</u>	<u>\$ 98,666</u>	<u>\$ 34,132</u>	<u>\$ 34,132</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ (52,000)			
Food Service				
Bookstores		\$ (2,000)		
Parking Authorities		647		
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (52,000)</u>	<u>\$ (1,353)</u>		
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 6,215,963</u>	<u>\$ 6,679,212</u>	<u>\$ 6,611,125</u>	<u>\$ 6,611,125</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (366,623)	\$ (348,572)	\$ (262,819)	\$ (262,819)
Food Service	8,100	54,608		
Bookstores	263,740	365,463	237,171	237,171
Parking Authorities	20,717	18,986		
Athletics				
Other Auxiliary Enterprises	(17,046)	9,534	59,780	59,780
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ (91,112)</u>	<u>\$ 100,019</u>	<u>\$ 34,132</u>	<u>\$ 34,132</u>

APPENDIX II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Actual 1993, Original Budget 1994 and Revised Budget 1994

	Total Auxiliary Enterprises			
	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Housing	\$ 23,493,887	\$ 23,900,912	\$ 24,029,825	\$ 24,129,252
Food Service	13,277,275	12,779,678	12,709,358	12,651,126
Bookstores	20,873,975	20,984,108	19,205,695	19,324,714
Parking Authorities	5,155,172	4,928,070	5,134,539	5,134,539
Athletics	22,684,898	23,327,043	23,724,500	23,754,500
Other Auxiliary Enterprises	4,118,568	4,466,401	4,177,303	4,171,303
Total Revenues	\$ 89,603,775	\$ 90,386,212	\$ 88,981,220	\$ 89,165,434
EXPENDITURES				
Housing	\$ 18,725,618	\$ 18,679,129	\$ 19,494,515	\$ 19,398,522
Food Service	12,782,599	12,421,084	11,850,583	11,791,351
Bookstores	18,987,668	18,965,048	17,655,255	17,774,274
Parking Authorities	3,069,169	3,238,425	3,638,313	3,875,197
Athletics	15,973,653	18,133,327	17,300,594	17,330,594
Other Auxiliary Enterprises	3,393,034	3,785,312	3,691,352	3,687,352
Total Expenditures	\$ 72,931,741	\$ 75,222,325	\$ 73,630,612	\$ 73,857,290
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 3,544,004	\$ 3,522,907	\$ 3,539,383	\$ 3,856,983
Food Service	135,505	133,929	286,104	286,104
Bookstores	73,060	48,687	70,500	70,500
Parking Authorities	1,100,918	1,024,817	1,101,817	1,101,817
Athletics	3,601,594	3,718,309	4,800,000	4,800,000
Other Auxiliary Enterprises	314,020	414,490	370,428	370,428
Total Mandatory Transfers	\$ 8,769,101	\$ 8,863,139	\$ 10,168,232	\$ 10,485,832
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 1,224,265	\$ 1,698,876	\$ 995,927	\$ 873,747
Food Service	359,171	224,665	572,671	573,671
Bookstores	1,813,247	1,970,373	1,479,940	1,479,940
Parking Authorities	985,085	664,828	394,409	157,525
Athletics	3,109,651	1,475,407	1,623,906	1,623,906
Other Auxiliary Enterprises	411,514	266,599	115,523	113,523
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 7,902,933	\$ 6,300,748	\$ 5,182,376	\$ 4,822,312
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,455,937	\$ 1,985,702	\$ 1,525,050	\$ 1,401,870
Food Service	140,483	29,261	433,269	433,269
Bookstores	51,383	582,237	894,216	894,216
Parking Authorities	1,448,412	1,165,015	395,218	395,218
Athletics	2,060,571	1,884,306	1,600,000	1,600,000
Other Auxiliary Enterprises	23,683	178,120	290,150	290,150
Total Non-Mandatory Transfers	\$ 6,180,469	\$ 5,824,641	\$ 5,137,903	\$ 5,014,723
TOTAL EXPENDITURES & TRANSFERS				
	\$ 87,881,311	\$ 89,910,105	\$ 88,936,747	\$ 89,357,845
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (1,231,672)	\$ (286,826)	\$ (529,123)	\$ (528,123)
Food Service	218,688	195,404	139,402	140,402
Bookstores	1,761,864	1,388,136	585,724	585,724
Parking Authorities	(463,327)	(500,187)	(809)	(237,693)
Athletics	1,049,080	(408,899)	23,906	23,906
Other Auxiliary Enterprises	387,831	88,479	(174,627)	(176,627)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 1,722,464	\$ 476,107	\$ 44,473	\$ (192,411)

APPENDIX III
Exhibit A

THE UNIVERSITY OF TENNESSEE
Knoxville
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
Football (See Schedule A)	\$ 9,465,429	\$ 9,068,501	\$ 9,210,000	\$ 9,210,000
Broadcasting and TV Football	2,022,888	1,887,167	1,780,000	1,780,000
Football Brochures	46,892	20,431	25,000	25,000
Basketball Games and Broadcasting	2,445,250	2,685,374	2,570,000	2,570,000
Basketball Brochures	1,701	859	1,500	1,500
SEC Bowls and SEC Distribution	505,505	1,046,623	875,000	875,000
Gifts for Grants-in-Aid	4,533,350	4,665,853	4,710,000	4,710,000
Varsity Inn	296,929	424,225	568,000	568,000
Concessions, Programs & T-Club Souvenirs	2,542,535	2,538,284	2,785,000	2,785,000
Sports Camp	389,144	412,915	425,000	425,000
Other Sports	65,754	100,486	110,000	110,000
Interest and Other Revenue	369,521	476,325	665,000	695,000
Total Revenues	\$ 22,684,898	\$ 23,327,043	\$ 23,724,500	\$ 23,754,500
EXPENDITURES AND TRANSFERS				
Sports Program	\$ 6,671,284	\$ 7,342,969	\$ 6,096,540	\$ 6,096,540
Administration	3,548,911	4,074,763	4,305,047	4,290,047
Welfare of Athletes	1,448,162	1,364,227	1,424,309	1,424,309
Other Projects	1,434,559	1,521,210	1,586,076	1,631,076
Physical Plant	1,150,338	1,225,925	1,277,858	1,277,858
Extraordinary Maintenance	324,650	896,070	1,125,000	1,125,000
Concessions and Programs	465,593	551,405	562,647	562,647
Sports Camp	350,498	402,067	398,117	398,117
Arena Extra Maintenance	579,658	754,691	525,000	525,000
Total Expenditures	\$ 15,973,653	\$ 18,133,327	\$ 17,300,594	\$ 17,330,594
 Mandatory Transfers (In)/Out	 3,601,594	 3,718,309	 4,800,000	 4,800,000
 Non-Mandatory Transfers (In)/Out	 2,060,571	 1,884,306	 1,600,000	 1,600,000
 TOTAL EXPENDITURES AND TRANSFERS	 \$ 21,635,818	 \$ 23,735,942	 \$ 23,700,594	 \$ 23,730,594
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	\$ 1,049,080	\$ (408,899)	\$ 23,906	\$ 23,906
Balance or (Deficit) at Beginning of Year	1,516,426	2,565,506	2,156,607	2,156,607
Balance or (Deficit) at End of Year	<u>\$ 2,565,506</u>	<u>\$ 2,156,607</u>	<u>\$ 2,180,513</u>	<u>\$ 2,180,513</u>

**APPENDIX III
Schedule A**

**THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue**

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
Alabama	\$ 250,000	\$ 1,644,572 •	\$ 200,000	\$ 200,000
Arkansas		1,640,741 •	200,000	200,000
Auburn	1,638,484 •			
Cincinnati		1,647,136 •		
Duke	250,000		1,627,000 •	1,627,000 •
Florida		1,646,743 •	200,000	200,000
Georgia	175,000	200,000	1,627,000 •	1,627,000 •
Kentucky		1,645,070 •	200,000	200,000
Louisiana State		200,000	1,627,000 •	1,627,000 •
Louisiana Tech			1,627,000 •	1,627,000 •
Southwest Louisiana		1,644,524 •		
Louisville	200,000		1,627,000 •	1,627,000 •
Memphis State	1,651,593 •	250,000		
Mississippi State	1,641,400 •			
Mississippi	1,653,470 •			
Notre Dame	250,000			
South Carolina		200,000	1,627,000 •	1,627,000 •
UCLA	1,654,473 •			
Vanderbilt	1,686,862 •	200,000	1,627,000 •	1,627,000 •
Fiesta Bowl	998,520			
Hall of Fame Bowl		570,910		
Orange & White Game	20,145	35,228		
Undistributed Season Tickets	5,601 +	9,855 +		
Total Gross Revenue	\$12,075,548	\$11,534,779	\$12,189,000	\$12,189,000
Less: Payments to Visiting Team	1,523,720	1,400,000	1,675,000	1,675,000
Amusement Tax	429,427	402,218	492,000	492,000
Sales Tax	656,972	664,060	812,000	812,000
TOTAL	\$ 9,465,429	\$ 9,068,501	\$ 9,210,000	\$ 9,210,000

* Home games from which payment to visiting team is made.

+ Net amount of undistributed season tickets and excess complimentary tickets.

APPENDIX III
Exhibit B

THE UNIVERSITY OF TENNESSEE
Chattanooga
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
General Funds	\$ 1,062,889	\$ 1,729,046	\$ 1,204,663	\$ 1,425,463
Football	295,855	349,998	416,500	310,000
Basketball	264,032	231,900	258,000	258,000
Wrestling	21,086	29,794	10,143	10,143
Women's Sports	34,548	29,176	9,618	9,618
Gifts	665,039	442,547	650,000	535,700
Advertising and Program Sales	26,755	31,847	85,500	85,500
Concessions	21,200	19,002	35,000	35,000
Student Fees	303,227	334,510	428,580	428,580
Special Events	107,042	150,298	127,300	127,300
Other Revenue	50,769	40,275	46,500	46,500
Total Revenues	<u>\$ 2,852,442</u>	<u>\$ 3,388,393</u>	<u>\$ 3,271,804</u>	<u>\$ 3,271,804</u>
EXPENDITURES				
Men's Sports Program	\$ 991,748	\$ 1,394,333	\$ 1,133,960	\$ 1,133,960
Women's Sports Program	166,051	210,546	219,941	219,941
Administration	283,032	342,458	264,142	264,142
Sports-Information	28,577	70,577	90,601	90,601
Sports-Medical	122,408	81,788	76,691	76,691
Sports-Security	7,048	5,098	3,000	3,000
Tutoring	56,919	61,698	63,528	63,528
Training	50,952	57,323	65,684	65,684
Grants-in-Aid (Men)	808,507	873,830	994,326	994,326
Grants-in-Aid (Women)	169,485	178,500	255,931	255,931
Advertising	29,303	9,226	10,000	10,000
Special Events	135,323	101,916	94,000	94,000
Awards	3,089	1,100		
Total Expenditures	<u>\$ 2,852,442</u>	<u>\$ 3,388,393</u>	<u>\$ 3,271,804</u>	<u>\$ 3,271,804</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

APPENDIX III
Exhibit C

THE UNIVERSITY OF TENNESSEE
Martin
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1992	Actual 1993	Original Budget 1994	Revised Budget 1994
REVENUES				
General Funds	\$ 1,091,133	\$ 1,195,339	\$ 1,254,000	\$ 1,250,629
NCAA Distribution		120,025	93,000	93,000
Men's Athletics	213,087	158,853	215,000	215,000
Women's Athletics	12,371	11,285	12,000	12,000
Athletic Gifts	90,523	83,524	131,000	131,000
Student Fees	441,037	487,238	496,000	496,000
Total Revenues	<u>\$ 1,848,151</u>	<u>\$ 2,056,264</u>	<u>\$ 2,201,000</u>	<u>\$ 2,197,629</u>
EXPENDITURES				
Men's Sports Program	\$ 590,183	\$ 618,409	\$ 590,000	\$ 608,025
Women's Sports Program	169,471	218,855	237,000	248,350
Men's Administration	134,362	131,762	146,000	140,103
Women's Administration	73,472	95,768	118,000	108,250
General Administration (a)	142,672	143,451	169,000	169,501
Grants-in-Aid (Men)	576,375	677,594	658,000	640,400
Grants-in-Aid (Women)	161,616	170,425	283,000	283,000
OVC Planning & Membership				
Total Expenditures	<u>\$ 1,848,151</u>	<u>\$ 2,056,264</u>	<u>\$ 2,201,000</u>	<u>\$ 2,197,629</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(a) General Administration includes the Athletic Trainer, the Athletic Insurance, and the Athletic Events budgets that apply to both Men's and Women's Athletics.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-1)

UT CHATTANOOGA		
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE			
- Undergraduate	\$ 799.00 *	\$ 799.00 *	\$ 837.00 *
- Graduate	1,043.00 *	1,043.00 *	1,093.00 *
TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students			
In-State			
Per semester hour or fraction thereof	72.00 *	72.00 *	72.00 *
Minimum Charge	144.00	144.00	72.00
Out-of-State			
Per semester hour or fraction thereof	204.00 *	204.00 *	204.00 *
Minimum Charge	408.00	408.00	204.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	118.00 *	118.00 *	118.00 *
Minimum Charge	236.00	236.00	118.00
Out-of-State			
Per semester hour or fraction thereof	295.00 *	295.00 *	295.00 *
Minimum Charge	590.00	590.00	295.00
Contract Rate Per Hour	42.00	42.00	44.00
Individual Education Program (IEP)			
Undergraduate	42.00	42.00	44.00
Graduate	57.00	57.00	60.00
Activity Fee			
Full-time - Maximum	36.00	36.00	48.00
Part-time per semester hour	3.00	3.00	4.00

* The maintenance fee in both 1992-93 and 1993-94 include a \$48 Debt Service Fee per semester. Semester hour rates for both 1992-93 and 1993-94 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-2)

UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK
(EXCLUDES KNOXVILLE COLLEGE OF LAW)

Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE

- Undergraduate	\$ 838.00	\$ 838.00	\$ 880.00
- Graduate	1,043.00	1,043.00	1,095.00

TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00
--	----------	----------	----------

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students

In-State

Per semester hour or fraction thereof	87.00	87.00	87.00
Minimum Charge	174.00	174.00	87.00

Out-of-State

Per semester hour or fraction thereof	220.00	220.00	231.00
Minimum Charge	440.00	440.00	231.00

Graduate Students

In-State

Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	270.00	270.00	135.00

Out-of-State

Per semester hour or fraction thereof	316.00	316.00	332.00
Minimum Charge	632.00	632.00	332.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 8 semester hours.

Student Activity Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	\$ 111.00 +	\$ N/A	\$ 111.00 +

Programs & Services Fee - Summer Session	65.00 +	65.00 +
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Part-time students taking 8 semester hours or less++

Rate per sem. hr.	- Summer Session, 1993	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1994		5.00
Minimum Charge	- Summer Session, 1993	10.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1994		5.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1993 and 1994. Hourly rates are \$6 per semester hour for the Fall and Spring semesters and the Summer Session, with a minimum charge of \$6.

++ Students taking at least 6 semester hours may elect to pay the full Programs and Services Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-3)

KNOXVILLE - COLLEGE OF LAW

Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester
--	---	---

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

College of Law

MAINTENANCE FEE

Fall and Spring Semesters	\$ 1,281.00		\$ 1,435.00
Summer Session, 1993		\$ 854.00	
Summer Session, 1994			957.00

TUITION - (additional for out-of-state students)

Fall and Spring Semesters	2,064.00		2,312.00
Summer Session, 1993		1,377.00	
Summer Session, 1994			1,542.00

Note: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition of out-of-state students.

Law Students

In-State

Per semester hour or fraction thereof	154.00	154.00	160.00
Minimum Charge	308.00	308.00	160.00

Out-of-State

Per semester hour or fraction thereof	372.00	372.00	417.00
Minimum Charge	744.00	744.00	417.00

UNIVERSITY PROGRAMS & SERVICES FEE

All law Students taking in excess of 8 semester hours.

Student Activity Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	\$ 111.00	\$ N/A	\$ 111.00

Programs & Services Fee -Summer Session	65.00	65.00
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Part-time students taking 8 semester hours or less++

Rate per sem. hr.	- Summer Session, 1993	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1994		5.00
Minimum Charge	- Summer Session, 1993	10.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1994		5.00

++ Students taking at least 6 semester hours may elect to pay the full Programs and Services Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-4)

UT MARTIN		
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE

- Undergraduate	\$ 829.00 *	\$ 829.00 *	\$ 870.00 *
- Graduate	1,050.00 *	1,050.00 *	1,103.00 *
TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students

In-State			
Per semester hour or fraction thereof	69.00 *	69.00 *	73.00 *
Minimum Charge	69.00	69.00	73.00
Out-of-State			
Per semester hour or fraction thereof	219.00 *	219.00 *	230.00 *
Minimum Charge	219.00	219.00	230.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	117.00 *	117.00 *	123.00 *
Minimum Charge	117.00	117.00	123.00
Out-of-State			
Per semester hour or fraction thereof	317.00 *	317.00 *	333.00 *
Minimum Charge	317.00	317.00	333.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 11 semester hours.

Student Activity Fee	**	**	**
Debt Service Fee	35.00	35.00	35.00
Health Services Fee	None	None	None
Part-time students taking 11 semester hours or less			
Rate per semester hr- Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Minimum Charge - Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Summer Rate - Programs & Services Fee	None	None	None

* The maintenance fee in 1992-93 includes a \$20 SGA sponsored Student Activity Fee per semester and other student services fees of \$34 per semester. Semester hour rates for 1992-93 include \$1.50 SGA sponsored Student Activity Fee and other student services fees of \$3.00 per semester. The maintenance fee in 1993-94 includes a \$21 SGA sponsored Student Activity Fee per semester and other student services fees of \$36 per semester. Semester hour rates for 1993-94 include a \$2.00 SGA sponsored Student Activity Fee and other student services fees of \$3.00 per semester.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1993

APPENDIX IV
(IV-5)

UT, MEMPHIS		
	Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Per Semester
College of Graduate Health Sciences *(A)		
Maintenance Fee	\$ 1,086.00	\$ 1,140.00
Non-Resident Tuition	1,800.00	1,890.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	4,054.00	4,257.00
Non-Resident Tuition	2,669.00	3,069.00
Optional Expanded Academic Program (Five Year) * (B)		
Maintenance Fee	3,268.00	3,431.00
Non-Resident Tuition	2,136.00	2,456.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	2,725.00	2,861.00
Non-Resident Tuition	2,669.00	3,069.00
Graduate		
Maintenance Fee	3,594.00	3,774.00
Non-Resident Tuition	3,557.00	4,091.00
Orthodontics		
Maintenance Fee	2,901.00	3,046.00
Non-Resident Tuition	2,846.00	3,273.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	1,644.00	1,726.00
Non-Resident Tuition	1,800.00	1,890.00
College of Nursing *(C)		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	842.00	884.00
Non-Resident Tuition	1,800.00	1,890.00
Accelerated Program		
Maintenance Fee	842.00	884.00
Non-Resident Tuition	1,800.00	1,890.00
Graduate *(D)		
Maintenance Fee	1,945.00	2,042.00
Non-Resident Tuition	1,800.00	1,890.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-6)**

UT, MEMPHIS	
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Per Semester

College of Allied Health Sciences *(C)

Medical Technology

Maintenance Fee

\$ 843.00 \$ 885.00

Non-Resident Tuition

1,800.00 1,890.00

Cytotechnology

Maintenance Fee

843.00 885.00

Non-Resident Tuition

1,800.00 1,890.00

Dental Hygiene

Maintenance Fee

843.00 885.00

Non-Resident Tuition

1,800.00 1,890.00

Health Information Management *(E)

Maintenance Fee

843.00 885.00

Non-Resident Tuition

1,800.00 1,890.00

Physical Therapy

Maintenance Fee

843.00 885.00

Non-Resident Tuition

1,800.00 1,890.00

Physical Therapy - Graduate *(F)

Maintenance Fee

1,121.00 1,177.00

Non-Resident Tuition

1,800.00 1,890.00

Occupational Therapy

Maintenance Fee

843.00 885.00

Non-Resident Tuition

1,800.00 1,890.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-7)**

UT, MEMPHIS		
	<u>Present Rate</u> (FY 1992-93) Per Sem. Hour	<u>Proposed Rate</u> (FY 1993-94) Per Sem. Hour
College of Allied Health Sciences *(C)		
Medical Technology		
Resident Rate per Hour	\$ 71.00	\$ 75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00
Cytotechnology		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00
Dental Hygiene		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00
Health Information Management *(E)		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00
Physical Therapy		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00
Physical Therapy - Graduate *(F)		
Resident Rate per Hour	140.00	147.00
Non-Resident Rate per Hour	225.00	236.00
Minimum Charge Resident	280.00	294.00
Minimum Charge Non-Resident	450.00	472.00
Occupational Therapy		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-8)**

UT, MEMPHIS		
	Present Rate (FY 1992-93) Per Sem. Hour	Proposed Rate (FY 1993-94) Per Sem. Hour
College of Graduate Health Sciences		
Resident Rate per Hour	\$ 181.00	\$ 190.00
Non-Resident Rate per Hour	300.00	315.00
Minimum Charge Resident	362.00	380.00
Minimum Charge Non-Resident	600.00	630.00
College of Medicine		
Regular Academic Program (Four Year)		
Resident Rate per Hour	450.00	473.00
Non-Resident Rate per Hour	297.00	342.00
Minimum Charge Resident	900.00	946.00
Minimum Charge Non-Resident	594.00	684.00
Optional Expanded Academic Program (Five Year) *(B)		
Resident Rate per Hour	363.00	381.00
Non-Resident Rate per Hour	237.00	273.00
Minimum Charge Resident	726.00	762.00
Minimum Charge Non-Resident	474.00	546.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	303.00	318.00
Non-Resident Rate per Hour	297.00	342.00
Minimum Charge Resident	606.00	636.00
Minimum Charge Non-Resident	594.00	684.00
Graduate		
Resident Rate per Hour	399.00	419.00
Non-Resident Rate per Hour	396.00	455.00
Minimum Charge Resident	798.00	838.00
Minimum Charge Non-Resident	792.00	910.00
Orthodontics		
Resident Rate per Hour	322.00	338.00
Non-Resident Rate per Hour	316.00	363.00
Minimum Charge Resident	644.00	676.00
Minimum Charge Non-Resident	632.00	726.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-9)**

UT, MEMPHIS		
	Present Rate (FY 1992-93) Per Sem. Hour	Proposed Rate (FY 1993-94) Per Sem. Hour
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Hour	\$ 183.00	\$ 192.00
Non-Resident Rate per Hour	200.00	210.00
Minimum Charge Resident	366.00	384.00
Minimum Charge Non-Resident	400.00	420.00
College of Nursing *(C)		
Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	142.00	150.00
Minimum Charge Non-Resident	300.00	316.00
Graduate		
Resident Rate per Hour	216.00	227.00
Non-Resident Rate per Hour	200.00	210.00
Minimum Charge Resident	432.00	454.00
Minimum Charge Non-Resident	400.00	420.00
<u>Other Fees</u>		
Microscope Fees per Semester	52.50	52.50
Student Health Insurance Fees per Semester (Optional)	357.00	385.00

* See NOTES on page (IV-10)

APPENDIX IV
(IV-10)

Note A - Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the College of Graduate Health Sciences:

Resident Rate:	Per hour	\$	190.00
Resident Rate:	Per term		760.00
Non-Resident Rate:	Per hour		315.00
Non-Resident Rate:	Per term		1,260.00

Note B - The College of Medicine Optional Academic Program expands the first two years of the regular medicine curriculum to three years. With the Expanded Academic Program those students extending their education do so to provide for research, to pursue additional academic work, or for a variety of personal needs.

Note C - Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the Colleges of Allied Health Sciences and Nursing:

Resident Rate:	Per hour	\$	56.00
Resident Rate:	Per term		504.00
Non-Resident Rate:	Per hour		140.00
Non-Resident Rate:	Per term		1,260.00

Note D - Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the College of Nursing - Graduate Program:

Resident Rate:	Per hour	\$	227.00
Resident Rate:	Per term		1,362.00
Non-Resident Rate:	Per hour		210.00
Non-Resident Rate:	Per term		1,260.00

Note E - The College of Allied Health Sciences Program in Health Information Management was formerly called Medical Records Administration.

Note F - The College of Allied Health Sciences Graduate Program in Physical Therapy is a two year, 36 semester hour graduate level course of study leading to a Master of Science degree in Physical Therapy. This program was approved by the UT Board of Trustees during the Winter 1992 meeting.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-11)

COLLEGE OF VETERINARY MEDICINE

Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE - Undergraduate

Fall and Spring Semesters	\$ 1,822.00	\$ 2,004.00
Summer Session, 1993	\$ 1,822.00	
Summer Session, 1994		2,004.00

TUITION - (additional for out-of-state students)

Fall and Spring Semesters	2,064.00	2,477.00
Summer Session, 1993	2,064.00	
Summer Session, 1994		2,477.00

UNIVERSITY PROGRAMS & SERVICES FEE

Fall and Spring Semesters	111.00	111.00
Summer Rate, 1993	65.00	
Summer Rate, 1994		65.00

INDEPENDENT STUDY

Present Rate (FY 1992-93) Per Course	Proposed Rate (FY 1993-94) Per Course
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CORRESPONDENCE FEES

Semester Hour Courses

1 Semester Hour	\$ 69.00	\$ 73.00
2 Semester Hours	138.00	146.00
3 Semester Hours	207.00	219.00
4 Semester Hours	276.00	292.00

**DISABLED/ELDERLY PERSONS UNDER
TENNESSEE CODE 49-3251**

Present Rate (FY 1992-93)	Proposed Rate (FY 1993-94)
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SERVICE FEES

Courses for Credit

Per Semester Hour	\$ 7.50	\$ 7.50
Maximum Fee Per Semester	75.00	75.00

Audit Courses

No Charge	No Charge
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APPENDIX V
Appropriations

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

<u>Distribution</u>	<u>Actual 1992 Appropriation</u>	<u>Actual 1993 Appropriation</u>	<u>Revised 1994 Appropriation</u>
	(A)	(B)	(C)
UT Chattanooga	\$ 24,463,300	\$ 27,263,300	\$ 28,624,900
UT Knoxville	115,717,700	128,202,149	132,591,800
UT Martin	19,065,600	21,193,900	22,266,100
UT Space Institute	4,210,400	4,868,700	5,035,400
UT, Memphis			
Other Specialized Units	\$ 37,564,600	\$ 41,223,200	\$ 42,075,100
College of Medicine Units	25,154,000	27,488,700	28,974,300
Family Medicine Units	2,585,200	2,978,700	3,266,800
Total UT, Memphis	\$ 65,303,800	\$ 71,690,600	\$ 74,316,200
Agricultural Experiment Station	14,268,800	15,899,000	16,276,900
Agricultural Extension Service	16,510,500	18,060,300	18,724,900
Veterinary Medicine	8,674,300	9,663,700	9,967,800
Institute for Public Service	3,347,300	3,742,500	3,777,000
Municipal Technical Adv. Service	939,700	990,400	1,036,300
County Technical Asst. Service	703,600	756,600	794,200
University-wide Administration	1,941,100	1,948,100	2,010,100
Total State Appropriations	<u>\$275,146,100</u>	<u>\$304,279,249</u>	<u>\$315,421,600</u>

- (A) Does not include \$8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.
- (B) Does not include \$8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.
- (C) Does not include \$8,608,500 appropriated to UT institutions in FY 1993-94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993-94.

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
TOTAL UNIVERSITY

APPENDIX VI
Schedule A

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$101,527,235		\$101,527,235	\$108,698,688		\$108,698,688	\$111,664,469		\$111,664,469
2. Federal Appropriations	12,787,565		12,787,565	13,333,292		13,333,292	12,842,514		12,842,514
3. State Appropriations	275,146,100	\$ 8,701,399	283,847,499	304,279,249	\$ 8,795,851	313,075,100	315,421,600	\$ 8,969,203	324,390,803
4. Local Appropriations	1,784,388		1,784,388	1,824,001		1,824,001	1,861,051		1,861,051
5. Federal Gifts, Grants & Contracts	13,865,817	81,331,974	95,197,791	15,044,694	88,786,545	103,831,239	14,214,639	91,799,762	106,014,401
6. State Gifts, Grants & Contracts	904,058	15,958,830	16,862,888	935,800	17,620,381	18,556,181	793,000	18,295,509	19,088,509
7. Local Gifts, Grants & Contracts	2,058,064	2,705,283	4,763,347	2,930,005	3,632,530	6,562,535	3,462,900	3,514,696	6,977,596
8. Private Gifts, Grants & Contracts	4,767,909	49,934,280	54,702,189	3,805,753	58,045,112	61,850,865	3,648,659	59,493,179	63,141,838
9. Endowment Income	97,388	10,631,057	10,728,445	63,003	11,998,898	12,061,901	57,000	11,526,750	11,583,750
10. Sales and Services of Educational Activities	28,061,036		28,061,036	30,282,891		30,282,891	29,679,890		29,679,890
11. Other Sources	13,827,025		13,827,025	12,515,485		12,515,485	11,603,334		11,603,334
Total Educational and General Funds	\$454,826,585	\$169,262,823	\$624,089,408	\$493,712,861	\$188,879,317	\$682,592,178	\$505,249,056	\$193,599,099	\$698,848,155
B. Auxiliary Enterprises Funds	89,603,775	10,071	89,613,846	90,386,212	16,750	90,402,962	89,165,434	18,000	89,183,434
C. Hospitals Funds - Medical Center at Knoxville	225,576,408	3,720,321	229,296,729	255,929,129	3,880,724	259,809,853	234,319,940	4,085,000	238,404,940
- William F. Bowld	34,477,235	40,000	34,517,235	38,443,099		38,443,099	38,878,651		38,878,651
Total Current Revenues	\$804,484,003	\$173,033,215	\$977,517,218	\$878,471,301	\$192,776,791	\$1,071,248,092	\$867,613,081	\$197,702,099	\$1,065,315,180
CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$165,400,019	\$ 35,847,802	\$201,247,821	\$177,757,890	\$ 40,787,109	\$218,544,999	\$191,523,484	\$ 41,894,542	\$233,418,026
2. Research	23,911,876	81,199,593	105,111,469	25,888,928	90,259,891	116,148,819	27,197,242	94,840,642	122,037,884
3. Public Service	31,573,051	24,219,140	55,792,191	33,749,412	27,462,661	61,212,073	36,645,772	27,684,783	64,330,555
4. Academic Support	41,021,574	4,294,932	45,316,506	45,965,219	4,104,386	50,069,605	49,411,664	3,284,218	52,695,882
5. Student Services	21,821,065	486,252	22,307,317	24,300,135	969,895	25,270,030	24,979,299	1,052,475	26,031,774
6. Institutional Support	36,955,016	1,005,358	37,960,374	38,422,608	490,499	38,913,107	44,159,796	557,512	44,717,308
7. Staff Benefits	73,740,997	87,740	73,828,737	82,142,002	76,348	82,218,350	87,725,219	129,971	87,855,190
8. Operation & Maintenance of Plant	34,294,891	12,009	34,306,900	35,086,038	21,921	35,107,959	42,013,395		42,013,395
9. Scholarships & Fellowships	11,527,173	22,109,997	33,637,170	12,795,464	24,706,607	37,502,071	13,921,551	24,154,956	38,076,507
Total Educational and General Expenditures	\$440,245,662	\$169,262,823	\$609,508,485	\$476,107,696	\$188,879,317	\$664,987,013	\$517,577,422	\$193,599,099	\$711,176,521
Mandatory Transfers (In)/Out	4,812,639		4,812,639	2,491,159		2,491,159	2,966,005		2,966,005
Non-Mandatory Transfers (In)/Out	4,613,139		4,613,139	2,923,560		2,923,560	(5,576,291)		(5,576,291)
Total Educational and General Funds	\$449,671,440	\$169,262,823	\$618,934,263	\$481,522,415	\$188,879,317	\$670,401,732	\$514,967,136	\$193,599,099	\$708,566,235
B. Auxiliary Enterprises Funds									
Expenditures	\$ 72,931,741	\$ 10,071	\$ 72,941,812	\$ 75,222,325	\$ 16,750	\$ 75,239,075	\$ 73,857,290	\$ 18,000	\$ 73,875,290
Mandatory Transfers (In)/Out	8,769,101		8,769,101	8,863,139		8,863,139	10,485,832		10,485,832
Non-Mandatory Transfers (In)/Out	6,180,469		6,180,469	5,824,641		5,824,641	5,014,723		5,014,723
Total Auxiliary Enterprises	\$ 87,881,311	\$ 10,071	\$ 87,891,382	\$ 89,910,105	\$ 16,750	\$ 89,926,855	\$ 89,357,845	\$ 18,000	\$ 89,375,845
C. Hospital Funds									
UT Medical Center at Knoxville									
Expenditures	\$205,088,274	\$ 3,720,321	\$208,808,595	\$230,697,767	\$ 3,880,724	\$234,578,491	\$233,444,132	\$ 4,085,000	\$237,529,132
Mandatory Transfers (In)/Out	11,529,406		11,529,406	7,724,651		7,724,651	5,673,600		5,673,600
Non-Mandatory Transfers (In)/Out	6,794,993		6,794,993	2,077,338		2,077,338	1,137,900		1,137,900
Total UT Medical Center at Knoxville	\$223,412,673	\$ 3,720,321	\$227,132,994	\$240,499,756	\$ 3,880,724	\$244,380,480	\$240,255,632	\$ 4,085,000	\$244,340,632
William F. Bowld Hospital									
Expenditures	\$ 31,440,585	\$ 40,000	\$ 31,480,585	\$ 36,850,134		\$ 36,850,134	\$ 36,853,150		\$ 36,853,150
Mandatory Transfers (In)/Out	108,391		108,391	107,181		107,181	116,560		116,560
Non-Mandatory Transfers (In)/Out	618,287		618,287	674,245		674,245	691,000		691,000
Total William F. Bowld Hospital	\$ 32,167,263	\$ 40,000	\$ 32,207,263	\$ 37,631,560		\$ 37,631,560	\$ 37,660,710		\$ 37,660,710
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 5,155,145		\$ 5,155,145	\$ 12,190,446		\$ 12,190,446	\$ (9,718,080)		\$ (9,718,080)
Auxiliary Enterprises Funds	1,722,464		1,722,464	476,107		476,107	(192,411)		(192,411)
Hospitals Funds	4,473,707		4,473,707	16,240,912		16,240,912	(4,717,751)		(4,717,751)
Total Transfers To/(From) Fund Balance	\$ 11,351,316		\$ 11,351,316	\$ 28,907,465		\$ 28,907,465	\$ (14,628,242)		\$ (14,628,242)
TOTAL CURRENT FUNDS EXPEND. & TRANSFERS									
E&G Funds	\$454,826,585	\$169,262,823	\$624,089,408	\$493,712,861	\$188,879,317	\$682,592,178	\$505,249,056	\$193,599,099	\$698,848,155
Auxiliary Enterprises Funds	89,603,775	10,071	89,613,846	90,386,212	16,750	90,402,962	89,165,434	18,000	89,183,434
Hospitals Funds	260,053,643	3,760,321	263,813,964	294,372,228	3,880,724	298,252,952	273,198,591	4,085,000	277,283,591
Total Current Funds Expend. & Transfers	\$804,484,003	\$173,033,215	\$977,517,218	\$878,471,301	\$192,776,791	\$1,071,248,092	\$867,613,081	\$197,702,099	\$1,065,315,180

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-1

CHATTANOOGA

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 13,607,786		\$ 13,607,786	\$ 14,864,681		\$ 14,864,681	\$ 15,927,661		\$ 15,927,661
2. Federal Appropriations									
3. State Appropriations	24,463,300	\$ 883,015	25,346,315	27,263,300	\$ 769,218	28,032,518	28,624,900	\$ 840,635	29,465,535
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	202,055	3,956,572	4,158,627	160,465	4,762,131	4,922,596	154,998	4,679,504	4,834,502
6. State Gifts, Grants & Contracts	34,311	1,050,909	1,085,220	32,574	1,223,609	1,256,183		1,200,542	1,200,542
7. Local Gifts, Grants & Contracts	2,625	20,325	22,950	(1,720)	75,515	73,795		207	207
8. Private Gifts, Grants & Contracts	781,101	1,214,436	1,995,537	551,397	1,265,082	1,816,479	650,100	1,402,175	2,052,275
9. Endowment Income		2,980,596	2,980,596		3,398,349	3,398,349		3,420,408	3,420,408
10. Sales and Services of Educational Activities	2,272,472		2,272,472	2,404,587		2,404,587	2,084,133		2,084,133
11. Other Sources	190,418		190,418	217,919		217,919	176,640		176,640
Total Educational and General Funds	\$ 41,554,068	\$ 10,105,853	\$ 51,659,921	\$ 45,493,203	\$ 11,493,904	\$ 56,987,107	\$ 47,618,432	\$ 11,543,471	\$ 59,161,903
B. Auxiliary Enterprises Funds	6,263,955		6,263,955	4,834,230		4,834,230	3,527,569		3,527,569
TOTAL CURRENT REVENUES	\$ 47,818,023	\$ 10,105,853	\$ 57,923,876	\$ 50,327,433	\$ 11,493,904	\$ 61,821,337	\$ 51,146,001	\$ 11,543,471	\$ 62,689,472
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 15,313,031	\$ 2,585,448	\$ 17,898,479	\$ 16,738,667	\$ 2,840,988	\$ 19,579,655	\$ 19,450,039	\$ 3,008,638	\$ 22,458,677
2. Research	481,436	647,010	1,128,446	423,146	681,735	1,104,881	418,413	2,645,016	3,063,429
3. Public Service	743,082	1,139,643	1,882,725	811,433	1,609,972	2,421,405	597,486	966,907	1,564,393
4. Academic Support	3,082,494	1,328,549	4,411,043	3,392,937	1,317,757	4,710,694	3,222,449	405,868	3,628,317
5. Student Services	4,643,003	103,834	4,746,837	5,591,878	230,187	5,822,065	5,486,457	248,108	5,734,565
6. Institutional Support	2,932,315	208,649	3,140,964	3,277,963	(28,088)	3,249,875	3,466,656		3,466,656
7. Staff Benefits	6,931,919	58,319	6,990,238	7,705,078	60,717	7,765,795	8,556,247	55,574	8,611,821
8. Operation & Maintenance of Plant	4,166,408	12,009	4,178,417	4,348,621	21,781	4,370,402	4,696,771		4,696,771
9. Scholarships & Fellowships	1,549,299	4,022,392	5,571,691	1,676,048	4,758,855	6,434,903	1,830,304	4,213,360	6,043,664
Total Educational and General Expenditures	\$ 39,842,987	\$ 10,105,853	\$ 49,948,840	\$ 43,965,771	\$ 11,493,904	\$ 55,459,675	\$ 47,724,822	\$ 11,543,471	\$ 59,268,293
Mandatory Transfers (In)/Out	436,818		436,818	(202,745)		(202,745)	145,007		145,007
Non-Mandatory Transfers (In)/Out	765,783		765,783	855,498		855,498	996,000		996,000
Total Educational and General Funds	\$ 41,045,588	\$ 10,105,853	\$ 51,151,441	\$ 44,618,524	\$ 11,493,904	\$ 56,112,428	\$ 48,865,829	\$ 11,543,471	\$ 60,409,300
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,038,515		\$ 5,038,515	\$ 3,442,601		\$ 3,442,601	\$ 1,987,703		\$ 1,987,703
Mandatory Transfers (In)/Out	814,120		814,120	798,055		798,055	1,172,747		1,172,747
Non-Mandatory Transfers (In)/Out	211,406		211,406	473,085		473,085	367,119		367,119
Total Auxiliary Enterprises Funds	\$ 6,064,041		\$ 6,064,041	\$ 4,713,741		\$ 4,713,741	\$ 3,527,569		\$ 3,527,569
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 508,480		\$ 508,480	\$ 874,679		\$ 874,679	\$ (1,247,397)		\$ (1,247,397)
Auxiliary Enterprises Funds	199,914		199,914	120,489		120,489			
Total Transfers To/(From) Fund Balance	\$ 708,394		\$ 708,394	\$ 995,168		\$ 995,168	\$ (1,247,397)		\$ (1,247,397)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 41,554,068	\$ 10,105,853	\$ 51,659,921	\$ 45,493,203	\$ 11,493,904	\$ 56,987,107	\$ 47,618,432	\$ 11,543,471	\$ 59,161,903
Auxiliary Enterprises Funds	6,263,955		6,263,955	4,834,230		4,834,230	3,527,569		3,527,569
Total Current Funds Expenditures and Transfers	\$ 47,818,023	\$ 10,105,853	\$ 57,923,876	\$ 50,327,433	\$ 11,493,904	\$ 61,821,337	\$ 51,146,001	\$ 11,543,471	\$ 62,689,472

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-2

KNOXVILLE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 64,334,593		\$ 64,334,593	\$ 68,069,391		\$ 68,069,391	\$ 68,833,276		\$ 68,833,276
2. Federal Appropriations	40,955		40,955	40,955		40,955	40,955		40,955
3. State Appropriations	115,717,700	\$ 5,095,129	120,812,829	128,202,149	\$ 4,865,012	133,067,161	132,591,800	\$ 5,146,772	137,738,572
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	6,135,353	42,844,831	48,980,184	7,113,025	46,563,736	53,676,761	6,150,000	49,000,000	55,150,000
6. State Gifts, Grants & Contracts	680,908	8,549,490	9,230,398	659,290	9,462,790	10,122,080	625,000	9,950,000	10,575,000
7. Local Gifts, Grants & Contracts	21,908	419,901	441,809	38,917	602,372	641,289	25,000	630,000	655,000
8. Private Gifts, Grants & Contracts	1,374,146	9,305,555	10,679,701	1,315,879	11,239,077	12,554,956	1,246,905	11,815,000	13,061,905
9. Endowment Income	43,558	4,485,657	4,529,215	42,158	4,076,934	4,119,092	42,000	4,140,228	4,182,228
10. Sales and Services of Educational Activities	5,847,107		5,847,107	6,188,885		6,188,885	6,188,798		6,188,798
11. Other Sources	2,838,162		2,838,162	2,963,106		2,963,106	2,336,687		2,336,687
Total Educational and General Funds	\$197,034,390	\$ 70,700,563	\$267,734,953	\$214,633,755	\$ 76,809,921	\$291,443,676	\$218,080,421	\$ 80,682,000	\$298,762,421
B. Auxiliary Enterprises Funds									
	70,484,869	10,071	70,494,940	71,795,312	16,750	71,812,062	72,637,044	18,000	72,655,044
TOTAL CURRENT REVENUES	\$267,519,259	\$ 70,710,634	\$338,229,893	\$286,429,067	\$ 76,826,671	\$363,255,738	\$290,717,465	\$ 80,700,000	\$371,417,465
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 78,595,815	\$ 3,426,415	\$ 82,022,230	\$ 85,680,495	\$ 3,803,114	\$ 89,483,609	\$ 88,041,453	\$ 4,000,000	\$ 92,041,453
2. Research	3,838,271	43,897,542	47,735,813	4,014,388	46,625,297	50,639,685	4,964,947	48,950,000	53,914,947
3. Public Service	5,212,657	8,190,192	13,402,849	5,919,678	8,977,456	14,897,134	6,033,500	9,425,000	15,458,500
4. Academic Support	22,992,511	2,329,702	25,322,213	25,886,570	2,654,663	28,541,233	27,749,839	2,790,000	30,539,839
5. Student Services	12,764,739	325,467	13,090,206	13,812,024	665,482	14,477,506	14,608,859	700,000	15,308,859
6. Institutional Support	9,776,160	31,134	9,807,294	9,816,180	27,867	9,844,047	11,841,501	29,000	11,870,501
7. Staff Benefits	30,468,301		30,468,301	33,777,550		33,777,550	36,515,000		36,515,000
8. Operation & Maintenance of Plant	16,448,166		16,448,166	16,961,389		16,961,389	20,480,011		20,480,011
9. Scholarships & Fellowships	6,446,521	12,500,111	18,946,632	7,054,077	14,056,042	21,110,119	7,778,661	14,788,000	22,566,661
Total Educational and General Expenditures	\$186,543,141	\$ 70,700,563	\$257,243,704	\$202,922,351	\$ 76,809,921	\$279,732,272	\$218,013,771	\$ 80,682,000	\$298,695,771
Mandatory Transfers (In)/Out	3,368,763		3,368,763	1,566,292		1,566,292	1,842,208		1,842,208
Non-Mandatory Transfers (In)/Out	7,321,081		7,321,081	4,625,157		4,625,157	1,124,442		1,124,442
Total Educational and General Funds	\$197,232,985	\$ 70,700,563	\$267,933,548	\$209,113,800	\$ 76,809,921	\$285,923,721	\$220,980,421	\$ 80,682,000	\$301,662,421
B. Auxiliary Enterprises Funds									
Expenditures	\$ 57,281,703	\$ 10,071	\$ 57,281,703	\$ 60,082,924	\$ 16,750	\$ 60,082,924	\$ 59,949,010	\$ 18,000	\$ 59,949,010
Mandatory Transfers (In)/Out	6,518,449		6,518,449	6,738,417		6,738,417	7,939,828		7,939,828
Non-Mandatory Transfers (In)/Out	4,852,382		4,852,382	5,260,349		5,260,349	4,737,865		4,737,865
Total Auxiliary Enterprises Funds	\$ 68,652,534	\$ 10,071	\$ 68,652,534	\$ 72,081,690	\$ 16,750	\$ 72,081,690	\$ 72,626,703	\$ 18,000	\$ 72,626,703
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ (198,595)		\$ (198,595)	\$ 5,519,955		\$ 5,519,955	\$ (2,900,000)		\$ (2,900,000)
Auxiliary Enterprises Funds	1,832,335		1,832,335	(286,378)		(286,378)	10,341		10,341
Total Transfers To/(From) Fund Balance	\$ 1,633,740		\$ 1,633,740	\$ 5,233,577		\$ 5,233,577	\$ (2,889,659)		\$ (2,889,659)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$197,034,390	\$ 70,700,563	\$267,734,953	\$214,633,755	\$ 76,809,921	\$291,443,676	\$218,080,421	\$ 80,682,000	\$298,762,421
Auxiliary Enterprises Funds	70,484,869	10,071	70,494,940	71,795,312	16,750	71,812,062	72,637,044	18,000	72,655,044
Total Current Funds Expenditures and Transfers	\$267,519,259	\$ 70,710,634	\$338,229,893	\$286,429,067	\$ 76,826,671	\$363,255,738	\$290,717,465	\$ 80,700,000	\$371,417,465

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-3

MARTIN

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 10,180,800		\$ 10,180,800	\$ 10,963,379		\$ 10,963,379	\$ 11,454,689		\$ 11,454,689
2. Federal Appropriations									
3. State Appropriations	19,065,600	\$ 320,939	19,386,539	21,193,900	\$ 282,134	21,476,034	22,266,100	\$ 285,796	22,551,896
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	85,033	3,626,057	3,711,090	64,160	3,990,480	4,054,640	81,500	3,901,833	3,983,333
6. State Gifts, Grants & Contracts	23,413	752,375	775,788	33,609	744,535	778,144	23,000	727,995	750,995
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	246,844	633,554	880,398	240,210	628,999	869,209	280,950	615,025	895,975
9. Endowment Income		575,818	575,818		550,148	550,148		502,522	502,522
10. Sales and Services of Educational Activities	1,175,842		1,175,842	1,334,690		1,334,690	1,350,255		1,350,255
11. Other Sources	111,474		111,474	83,636		83,636	91,441		91,441
Total Educational and General Funds	\$ 30,889,006	\$ 5,908,743	\$ 36,797,749	\$ 33,913,584	\$ 6,196,296	\$ 40,109,880	\$ 35,547,935	\$ 6,033,171	\$ 41,581,106
B. Auxiliary Enterprises Funds	6,520,883		6,520,883	6,749,081		6,749,081	6,158,214		6,158,214
TOTAL CURRENT REVENUES	\$ 37,409,889	\$ 5,908,743	\$ 43,318,632	\$ 40,662,665	\$ 6,196,296	\$ 46,858,961	\$ 41,706,149	\$ 6,033,171	\$ 47,739,320
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 11,103,090	\$ 1,509,374	\$ 12,612,464	\$ 12,238,357	\$ 1,399,651	\$ 13,638,008	\$ 13,887,048	\$ 2,162,004	\$ 16,049,052
2. Research	377,475	77,614	455,089	408,321	100,079	508,400	75,175	131,376	206,551
3. Public Service	318,910	198,247	517,157	403,518	266,496	670,014	395,064	116,220	511,284
4. Academic Support	2,657,764	51,638	2,709,402	2,909,339	79,727	2,989,066	3,402,024	35,541	3,437,565
5. Student Services	2,784,825	57,874	2,842,699	3,165,545	60,155	3,225,700	3,190,709	90,015	3,280,724
6. Institutional Support	2,027,892	64,618	2,092,510	2,229,097	26,578	2,255,675	2,343,829	2,301	2,346,130
7. Staff Benefits	5,431,033		5,431,033	5,797,860		5,797,860	6,325,572		6,325,572
8. Operation & Maintenance of Plant	3,254,585		3,254,585	3,508,171	140	3,508,311	3,905,641		3,905,641
9. Scholarships & Fellowships	1,709,516	3,949,378	5,658,894	1,977,924	4,263,470	6,241,394	2,135,085	3,495,714	5,630,799
Total Educational and General Expenditures	\$ 29,665,090	\$ 5,908,743	\$ 35,573,833	\$ 32,638,132	\$ 6,196,296	\$ 38,834,428	\$ 35,660,147	\$ 6,033,171	\$ 41,693,318
Mandatory Transfers (In)/Out	129,015		129,015	270,003		270,003	155,000		155,000
Non-Mandatory Transfers (In)/Out	644,893		644,893	772,248		772,248	653,600		653,600
Total Educational and General Funds	\$ 30,438,998	\$ 5,908,743	\$ 36,347,741	\$ 33,680,383	\$ 6,196,296	\$ 39,876,679	\$ 36,468,747	\$ 6,033,171	\$ 42,501,918
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,918,904		\$ 4,918,904	\$ 5,475,459		\$ 5,475,459	\$ 5,738,033		\$ 5,738,033
Mandatory Transfers (In)/Out	610,803		610,803	560,800		560,800	662,157		662,157
Non-Mandatory Transfers (In)/Out	1,209,848		1,209,848	193,993		193,993	(5,092)		(5,092)
Total Auxiliary Enterprises Funds	\$ 6,739,555		\$ 6,739,555	\$ 6,230,252		\$ 6,230,252	\$ 6,395,098		\$ 6,395,098
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 450,008		\$ 450,008	\$ 233,201		\$ 233,201	\$ (920,812)		\$ (920,812)
Auxiliary Enterprises Funds	(218,672)		(218,672)	518,829		518,829	(236,884)		(236,884)
Total Transfers To/(From) Fund Balance	\$ 231,336		\$ 231,336	\$ 752,030		\$ 752,030	\$ (1,157,696)		\$ (1,157,696)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 30,889,006	\$ 5,908,743	\$ 36,797,749	\$ 33,913,584	\$ 6,196,296	\$ 40,109,880	\$ 35,547,935	\$ 6,033,171	\$ 41,581,106
Auxiliary Enterprises Funds	6,520,883		6,520,883	6,749,081		6,749,081	6,158,214		6,158,214
Total Current Funds Expenditures and Transfers	\$ 37,409,889	\$ 5,908,743	\$ 43,318,632	\$ 40,662,665	\$ 6,196,296	\$ 46,858,961	\$ 41,706,149	\$ 6,033,171	\$ 47,739,320

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-4

SPACE INSTITUTE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,463,356		\$ 1,463,356	\$ 1,352,622		\$ 1,352,622	\$ 1,424,775		\$ 1,424,775
2. Federal Appropriations									
3. State Appropriations	4,210,400	\$ 713,866	4,924,266	4,868,700	\$ 895,287	5,763,987	5,035,400	\$ 785,000	5,820,400
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,629,235	7,890,042	9,519,277	1,328,283	6,736,188	8,064,471	1,444,800	6,588,700	8,033,500
6. State Gifts, Grants & Contracts	(5,857)	(10,285)	(15,942)						
7. Local Gifts, Grants & Contracts				362	983	1,345			
8. Private Gifts, Grants & Contracts	317,822	1,431,055	1,748,877	572,250	2,572,294	3,144,544	553,500	2,360,700	2,914,200
9. Endowment Income		161,322	161,322		252,423	252,423		64,300	64,300
10. Sales and Services of Educational Activities									
11. Other Sources	61,291		61,291	8,351		8,351	3,800		3,800
Total Educational and General Funds	\$ 7,676,447	\$ 10,186,000	\$ 17,862,447	\$ 8,130,568	\$ 10,457,175	\$ 18,587,743	\$ 8,462,275	\$ 9,798,700	\$ 18,260,975
B. Auxiliary Enterprises Funds	209,218		209,218	228,357		228,357	197,350		197,350
TOTAL CURRENT REVENUES	\$ 7,885,665	\$ 10,186,000	\$ 18,071,665	\$ 8,358,925	\$ 10,457,175	\$ 18,816,100	\$ 8,659,625	\$ 9,798,700	\$ 18,458,325
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 3,109,451	\$ 161,322	\$ 3,270,773	\$ 3,076,030	\$ 252,423	\$ 3,328,453	\$ 3,134,013	\$ 64,300	\$ 3,198,313
2. Research	494,311	9,980,877	10,475,188	868,072	10,166,948	11,035,020	1,011,062	9,689,550	10,700,612
3. Public Service	56,699		56,699	14,293	(9,025)	5,268	10,650		10,650
4. Academic Support	461,259	71	461,330	210,727	189	210,916	214,774	200	214,974
5. Student Services	163,974		163,974	160,817		160,817	184,531		184,531
6. Institutional Support	1,185,505	5,393	1,190,898	1,175,996		1,175,996	1,446,639		1,446,639
7. Staff Benefits	1,075,172		1,075,172	1,165,881		1,165,881	1,245,554		1,245,554
8. Operation & Maintenance of Plant	863,106		863,106	1,063,351		1,063,351	931,250		931,250
9. Scholarships & Fellowships	29,928	38,337	68,265	169,462	46,640	216,102	185,368	44,650	230,018
Total Educational and General Expenditures	\$ 7,439,405	\$ 10,186,000	\$ 17,625,405	\$ 7,904,629	\$ 10,457,175	\$ 18,361,804	\$ 8,363,841	\$ 9,798,700	\$ 18,162,541
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	251,573		251,573	265,255		265,255	280,269		280,269
Total Educational and General Funds	\$ 7,690,978	\$ 10,186,000	\$ 17,876,978	\$ 8,169,884	\$ 10,457,175	\$ 18,627,059	\$ 8,644,110	\$ 9,798,700	\$ 18,442,810
B. Auxiliary Enterprises Funds									
Expenditures	\$ 240,505		\$ 240,505	\$ 306,643		\$ 306,643	\$ 272,719		\$ 272,719
Mandatory Transfers (In)/Out	9,879		9,879				9,800		9,800
Non-Mandatory Transfers (In)/Out	(41,166)		(41,166)	(101,434)		(101,434)	(85,169)		(85,169)
Total Auxiliary Enterprises Funds	\$ 209,218		\$ 209,218	\$ 205,209		\$ 205,209	\$ 197,350		\$ 197,350
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ (14,531)		\$ (14,531)	\$ (39,316)		\$ (39,316)	\$ (181,835)		\$ (181,835)
Auxiliary Enterprises Funds				23,148		23,148			
Total Transfers To/(From) Fund Balance	\$ (14,531)		\$ (14,531)	\$ (16,168)		\$ (16,168)	\$ (181,835)		\$ (181,835)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 7,676,447	\$ 10,186,000	\$ 17,862,447	\$ 8,130,568	\$ 10,457,175	\$ 18,587,743	\$ 8,462,275	\$ 9,798,700	\$ 18,260,975
Auxiliary Enterprises Funds	209,218		209,218	228,357		228,357	197,350		197,350
Total Current Funds Expenditures and Transfers	\$ 7,885,665	\$ 10,186,000	\$ 18,071,665	\$ 8,358,925	\$ 10,457,175	\$ 18,816,100	\$ 8,659,625	\$ 9,798,700	\$ 18,458,325

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-6

TOTAL UT, MEMPHIS

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 10,747,620		\$ 10,747,620	\$ 12,084,739		\$ 12,084,739	\$ 12,518,122		\$ 12,518,122
2. Federal Appropriations									
3. State Appropriations	65,303,800	\$ 1,165,994	66,469,794	71,690,600	\$ 1,487,631	73,178,231	74,316,200	\$ 1,405,000	75,721,200
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	5,242,404	17,421,366	22,663,770	5,686,382	19,673,818	25,360,200	5,670,015	20,067,294	25,737,309
6. State Gifts, Grants & Contracts	93,060	3,376,275	3,469,335	106,410	3,662,298	3,768,708	90,000	3,735,544	3,825,544
7. Local Gifts, Grants & Contracts	2,033,531	144,214	2,177,745	2,887,519	146,474	3,033,993	3,437,900	148,001	3,585,901
8. Private Gifts, Grants & Contracts	1,871,477	33,254,470	35,125,947	780,524	37,932,115	38,712,639	747,204	38,690,096	39,437,300
9. Endowment Income		2,236,614	2,236,614		3,514,524	3,514,524		3,196,704	3,196,704
10. Sales and Services of Educational Activities	13,040,256		13,040,256	14,484,055		14,484,055	14,542,237		14,542,237
11. Other Sources	774,022		774,022	789,187		789,187	1,119,638		1,119,638
Total Educational and General Funds	\$ 99,106,170	\$ 57,598,933	\$ 156,705,103	\$ 108,509,416	\$ 66,416,860	\$ 174,926,276	\$ 112,441,316	\$ 67,242,639	\$ 179,683,955
B. Auxiliary Enterprises Funds	6,124,851		6,124,851	6,779,231		6,779,231	6,645,257		6,645,257
TOTAL CURRENT REVENUES	\$ 105,231,021	\$ 57,598,933	\$ 162,829,954	\$ 115,288,647	\$ 66,416,860	\$ 181,705,507	\$ 119,086,573	\$ 67,242,639	\$ 186,329,212
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 49,254,643	\$ 28,077,743	\$ 77,332,386	\$ 51,547,652	\$ 32,350,733	\$ 83,898,385	\$ 57,498,949	\$ 32,516,715	\$ 90,015,664
2. Research	1,175,632	22,336,056	23,511,688	1,371,030	26,927,511	28,298,541	1,395,340	27,445,455	28,840,795
3. Public Service	392,218	5,536,750	5,928,968	405,148	5,458,348	5,863,496	393,378	5,567,515	5,960,893
4. Academic Support	10,081,140	22,187	10,103,327	11,614,940	22,019	11,636,959	12,579,524	21,541	12,601,065
5. Student Services	1,464,524	(923)	1,463,601	1,569,871	14,071	1,583,942	1,508,743	14,352	1,523,095
6. Institutional Support	5,490,870	100,660	5,591,530	6,462,152	120,971	6,583,123	6,850,159	123,390	6,973,549
7. Staff Benefits	16,300,809		16,300,809	18,651,624		18,651,624	19,074,060		19,074,060
8. Operation & Maintenance of Plant	8,349,714		8,349,714	8,168,865		8,168,865	10,816,201		10,816,201
9. Scholarships & Fellowships	1,761,910	1,526,460	3,288,370	1,895,453	1,523,207	3,418,660	1,967,133	1,553,671	3,520,804
Total Educational and General Expenditures	\$ 94,271,460	\$ 57,598,933	\$ 151,870,393	\$ 101,686,735	\$ 66,416,860	\$ 168,103,595	\$ 112,083,487	\$ 67,242,639	\$ 179,326,126
Mandatory Transfers (In)/Out	879,289		879,289	858,966		858,966	823,790		823,790
Non-Mandatory Transfers (In)/Out	1,508,868		1,508,868	1,673,248		1,673,248	1,592,000		1,592,000
Total Educational and General Funds	\$ 96,659,617	\$ 57,598,933	\$ 154,258,550	\$ 104,218,949	\$ 66,416,860	\$ 170,635,809	\$ 114,499,277	\$ 67,242,639	\$ 181,741,916
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,452,113		\$ 5,452,113	\$ 5,914,699		\$ 5,914,699	\$ 5,909,825		\$ 5,909,825
Mandatory Transfers (In)/Out	815,850		815,850	765,866		765,866	701,300		701,300
Non-Mandatory Transfers (In)/Out	(52,000)		(52,000)	(1,353)		(1,353)			
Total Auxiliary Enterprises Funds	\$ 6,215,963		\$ 6,215,963	\$ 6,679,212		\$ 6,679,212	\$ 6,611,125		\$ 6,611,125
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 2,446,553		\$ 2,446,553	\$ 4,290,467		\$ 4,290,467	\$ (2,057,961)		\$ (2,057,961)
Auxiliary Enterprises Funds	(91,112)		(91,112)	100,019		100,019	34,132		34,132
Total Transfers To/(From) Fund Balance	\$ 2,355,441		\$ 2,355,441	\$ 4,390,486		\$ 4,390,486	\$ (2,023,829)		\$ (2,023,829)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 99,106,170	\$ 57,598,933	\$ 156,705,103	\$ 108,509,416	\$ 66,416,860	\$ 174,926,276	\$ 112,441,316	\$ 67,242,639	\$ 179,683,955
Auxiliary Enterprises Funds	6,124,851		6,124,851	6,779,231		6,779,231	6,645,257		6,645,257
Total Current Funds Expenditures and Transfers	\$ 105,231,021	\$ 57,598,933	\$ 162,829,954	\$ 115,288,647	\$ 66,416,860	\$ 181,705,507	\$ 119,086,573	\$ 67,242,639	\$ 186,329,212

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-6

AGRICULTURAL EXPERIMENT STATION

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 4,985,903		\$ 4,985,903	\$ 4,899,311		\$ 4,899,311	\$ 5,185,035		\$ 5,185,035
3. State Appropriations	14,268,800		14,268,800	15,899,000		15,899,000	16,276,900		16,276,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	115,315	\$ 1,332,868	1,448,183	205,540	\$ 1,840,096	2,045,636	150,000	\$ 1,932,101	2,082,101
6. State Gifts, Grants & Contracts	11,658	331,474	343,132	17,491	452,753	470,244	15,000	475,391	490,391
7. Local Gifts, Grants & Contracts		5,281	5,281	4,926	5,908	10,834		6,203	6,203
8. Private Gifts, Grants & Contracts	18,484	1,236,128	1,254,612	71,394	1,411,159	1,482,553	50,000	1,481,715	1,531,715
9. Endowment Income		71,011	71,011		72,971	72,971		76,620	76,620
10. Sales and Services of Educational Activities	3,132,212		3,132,212	3,242,336		3,242,336	2,917,000		2,917,000
11. Other Sources	27,170		27,170	6,668		6,668	2,000		2,000
Total Educational and General Funds	\$ 22,559,542	\$ 2,976,762	\$ 25,536,304	\$ 24,346,666	\$ 3,782,887	\$ 28,129,553	\$ 24,595,935	\$ 3,972,030	\$ 28,567,965
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 22,559,542	\$ 2,976,762	\$ 25,536,304	\$ 24,346,666	\$ 3,782,887	\$ 28,129,553	\$ 24,595,935	\$ 3,972,030	\$ 28,567,965
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research	\$ 17,544,751	\$ 2,607,072	\$ 20,151,823	\$ 18,595,087	\$ 3,542,007	\$ 22,137,094	\$ 19,132,305	\$ 3,719,107	\$ 22,851,412
3. Public Service		269,951	269,951		171,246	171,246		179,808	179,808
4. Academic Support	69,722	16,784	86,506	551,574	13,208	564,782	649,211	13,868	663,079
5. Student Services									
6. Institutional Support	889,191	82,955	972,146	404,664	56,426	461,090	458,871	59,247	518,118
7. Staff Benefits	3,861,068		3,861,068	4,263,459		4,263,459	4,428,900		4,428,900
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 22,364,732	\$ 2,976,762	\$ 25,341,494	\$ 23,814,784	\$ 3,782,887	\$ 27,597,671	\$ 24,669,287	\$ 3,972,030	\$ 28,641,317
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	233,443		233,443	138,107		138,107	230,400		230,400
Total Educational and General Funds	\$ 22,598,175	\$ 2,976,762	\$ 25,574,937	\$ 23,952,891	\$ 3,782,887	\$ 27,735,778	\$ 24,899,687	\$ 3,972,030	\$ 28,871,717
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ (38,633)		\$ (38,633)	\$ 393,775		\$ 393,775	\$ (303,752)		\$ (303,752)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ (38,633)		\$ (38,633)	\$ 393,775		\$ 393,775	\$ (303,752)		\$ (303,752)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 22,559,542	\$ 2,976,762	\$ 25,536,304	\$ 24,346,666	\$ 3,782,887	\$ 28,129,553	\$ 24,595,935	\$ 3,972,030	\$ 28,567,965
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 22,559,542	\$ 2,976,762	\$ 25,536,304	\$ 24,346,666	\$ 3,782,887	\$ 28,129,553	\$ 24,595,935	\$ 3,972,030	\$ 28,567,965

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-7

AGRICULTURAL EXTENSION SERVICE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 7,760,707		\$ 7,760,707	\$ 8,393,027		\$ 8,393,027	\$ 7,616,524		\$ 7,616,524
3. State Appropriations	16,510,500		16,510,500	18,060,300		18,060,300	18,724,900		18,724,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 3,016,806	3,016,806		\$ 3,734,043	3,734,043		\$ 3,902,075	3,902,075
6. State Gifts, Grants & Contracts		313,620	313,620		205,073	205,073		214,301	214,301
7. Local Gifts, Grants & Contracts		1,905,962	1,905,962		2,536,157	2,536,157		2,650,285	2,650,285
8. Private Gifts, Grants & Contracts		1,545,240	1,545,240		1,789,603	1,789,603		1,870,135	1,870,135
9. Endowment Income		5,792	5,792		5,049	5,049		5,276	5,276
10. Sales and Services of Educational Activities	245,045		245,045	208,968		208,968	183,000		183,000
11. Other Sources	13,590		13,590	9,876		9,876	10,000		10,000
Total Educational and General Funds	\$ 24,529,842	\$ 6,787,420	\$ 31,317,262	\$ 26,672,171	\$ 8,269,925	\$ 34,942,096	\$ 26,534,424	\$ 8,642,072	\$ 35,176,496
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 24,529,842	\$ 6,787,420	\$ 31,317,262	\$ 26,672,171	\$ 8,269,925	\$ 34,942,096	\$ 26,534,424	\$ 8,642,072	\$ 35,176,496
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 19,197,984	\$ 6,729,758	\$ 25,927,742	\$ 19,806,398	\$ 8,258,378	\$ 28,064,776	\$ 21,878,927	\$ 8,630,005	\$ 30,508,932
4. Academic Support	130,458		130,458	129,381	1,598	130,979	206,705	1,670	208,375
5. Student Services									
6. Institutional Support	1,036,483	45,398	1,081,881	422,808		422,808	491,871		491,871
7. Staff Benefits	3,818,875	12,264	3,831,139	4,326,846	9,949	4,336,795	4,734,810	10,397	4,745,207
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 24,183,800	\$ 6,787,420	\$ 30,971,220	\$ 24,685,433	\$ 8,269,925	\$ 32,955,358	\$ 27,312,313	\$ 8,642,072	\$ 35,954,385
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	218,264		218,264	1,138,784		1,138,784	233,500		233,500
Total Educational and General Funds	\$ 24,402,064	\$ 6,787,420	\$ 31,189,484	\$ 25,824,217	\$ 8,269,925	\$ 34,094,142	\$ 27,545,813	\$ 8,642,072	\$ 36,187,885
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 127,778		\$ 127,778	\$ 847,954		\$ 847,954	\$ (1,011,389)		\$ (1,011,389)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ 127,778		\$ 127,778	\$ 847,954		\$ 847,954	\$ (1,011,389)		\$ (1,011,389)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 24,529,842	\$ 6,787,420	\$ 31,317,262	\$ 26,672,171	\$ 8,269,925	\$ 34,942,096	\$ 26,534,424	\$ 8,642,072	\$ 35,176,496
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	<u>\$ 24,529,842</u>	<u>\$ 6,787,420</u>	<u>\$ 31,317,262</u>	<u>\$ 26,672,171</u>	<u>\$ 8,269,925</u>	<u>\$ 34,942,096</u>	<u>\$ 26,534,424</u>	<u>\$ 8,642,072</u>	<u>\$ 35,176,496</u>

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-8

VETERINARY MEDICINE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,193,080		\$ 1,193,080	\$ 1,363,875		\$ 1,363,875	\$ 1,505,946		\$ 1,505,946
2. Federal Appropriations									
3. State Appropriations	8,674,300	\$ 522,456	9,196,756	9,663,700	\$ 496,568	10,160,268	9,967,800	\$ 506,000	10,473,800
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	400,439	911,308	1,311,747	407,282	1,103,528	1,510,810	400,000	1,125,599	1,525,599
6. State Gifts, Grants & Contracts	37,791	85,208	122,999	49,066	130,278	179,344	40,000	132,884	172,884
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	24,204	800,830	825,034	21,081	655,230	676,311	20,000	668,333	688,333
9. Endowment Income		83,433	83,433		72,737	72,737		74,192	74,192
10. Sales and Services of Educational Activities	2,036,544		2,036,544	2,017,297		2,017,297	2,013,000		2,013,000
11. Other Sources	44,658		44,658	73,879		73,879	45,000		45,000
Total Educational and General Funds	\$ 12,411,016	\$ 2,403,235	\$ 14,814,251	\$ 13,596,180	\$ 2,458,341	\$ 16,054,521	\$ 13,991,746	\$ 2,507,008	\$ 16,498,754
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 12,411,016	\$ 2,403,235	\$ 14,814,251	\$ 13,596,180	\$ 2,458,341	\$ 16,054,521	\$ 13,991,746	\$ 2,507,008	\$ 16,498,754
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 8,023,989	\$ 58,508	\$ 8,082,497	\$ 8,476,889	\$ 140,083	\$ 8,616,772	\$ 9,511,982	\$ 142,885	\$ 9,654,867
2. Research		1,653,422	1,653,422	208,884	2,216,312	2,425,196	200,000	2,260,138	2,460,138
3. Public Service		11,249	11,249		25,804	25,804		26,320	26,320
4. Academic Support	1,414,518	546,001	1,960,519	1,114,853	15,225	1,130,078	1,251,463	15,530	1,266,993
5. Student Services									
6. Institutional Support	5,490	60,736	66,226	181,131	2,524	183,655	231,100	2,574	233,674
7. Staff Benefits	1,723,245		1,723,245	1,933,674		1,933,674	1,943,200		1,943,200
8. Operation & Maintenance of Plant	1,212,912		1,212,912	1,035,641		1,035,641	1,183,521		1,183,521
9. Scholarships & Fellowships	30,000	73,319	103,319	22,500	58,393	80,893	25,000	59,561	84,561
Total Educational and General Expenditures	\$ 12,410,154	\$ 2,403,235	\$ 14,813,389	\$ 12,973,372	\$ 2,458,341	\$ 15,431,713	\$ 14,346,266	\$ 2,507,008	\$ 16,853,274
Mandatory Transfers (In)/Out	(1,246)		(1,246)	(1,357)		(1,357)			
Non-Mandatory Transfers (In)/Out	127,337		127,337	261,568		261,568	103,900		103,900
Total Educational and General Funds	\$ 12,536,245	\$ 2,403,235	\$ 14,939,480	\$ 13,233,583	\$ 2,458,341	\$ 15,691,924	\$ 14,450,166	\$ 2,507,008	\$ 16,957,174
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ (125,229)		\$ (125,229)	\$ 362,597		\$ 362,597	\$ (458,420)		\$ (458,420)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ (125,229)		\$ (125,229)	\$ 362,597		\$ 362,597	\$ (458,420)		\$ (458,420)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 12,411,016	\$ 2,403,235	\$ 14,814,251	\$ 13,596,180	\$ 2,458,341	\$ 16,054,521	\$ 13,991,746	\$ 2,507,008	\$ 16,498,754
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 12,411,016	\$ 2,403,235	\$ 14,814,251	\$ 13,596,180	\$ 2,458,341	\$ 16,054,521	\$ 13,991,746	\$ 2,507,008	\$ 16,498,754

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-9

INSTITUTE FOR PUBLIC SERVICE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 3,347,300		\$ 3,347,300	\$ 3,742,500		\$ 3,742,500	\$ 3,777,000		\$ 3,777,000
4. Local Appropriations	120,000		120,000	120,000		120,000	120,000		120,000
5. Federal Gifts, Grants & Contracts	42,262	\$ 258,104	300,366	79,533	\$ 376,074	455,607	163,326	\$ 595,656	758,982
6. State Gifts, Grants & Contracts	28,574	1,295,674	1,324,248	37,359	1,421,385	1,458,744		1,535,352	1,535,352
7. Local Gifts, Grants & Contracts		209,600	209,600		265,121	265,121		80,000	80,000
8. Private Gifts, Grants & Contracts		145,057	145,057		302,420	302,420		290,000	290,000
9. Endowment Income		19,678	19,678		30,349	30,349		21,000	21,000
10. Sales and Services of Educational Activities	311,558		311,558	402,073		402,073	401,467		401,467
11. Other Sources	600,025		600,025	810,051		810,051	789,028		789,028
Total Educational and General Funds	\$ 4,449,719	\$ 1,928,113	\$ 6,377,832	\$ 5,191,516	\$ 2,395,349	\$ 7,586,865	\$ 5,250,821	\$ 2,522,008	\$ 7,772,829
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 4,449,719	\$ 1,928,113	\$ 6,377,832	\$ 5,191,516	\$ 2,395,349	\$ 7,586,865	\$ 5,250,821	\$ 2,522,008	\$ 7,772,829
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 2,997,596	\$ 1,910,645	\$ 4,908,241	\$ 3,721,875	\$ 2,388,890	\$ 6,110,765	\$ 4,390,700	\$ 2,491,008	\$ 6,881,708
4. Academic Support									
5. Student Services									
6. Institutional Support	231,109	311	231,420	268,333	777	269,110	280,370	6,000	286,370
7. Staff Benefits	657,835	17,157	674,992	789,311	5,682	794,993	906,367	25,000	931,367
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 3,886,540	\$ 1,928,113	\$ 5,814,653	\$ 4,779,519	\$ 2,395,349	\$ 7,174,868	\$ 5,577,437	\$ 2,522,008	\$ 8,099,445
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	297,600		297,600	401,371		401,371	154,798		154,798
Total Educational and General Funds	\$ 4,184,140	\$ 1,928,113	\$ 6,112,253	\$ 5,180,890	\$ 2,395,349	\$ 7,576,239	\$ 5,732,235	\$ 2,522,008	\$ 8,254,243
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 265,579		\$ 265,579	\$ 10,626		\$ 10,626	\$ (481,414)		\$ (481,414)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ 265,579		\$ 265,579	\$ 10,626		\$ 10,626	\$ (481,414)		\$ (481,414)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 4,449,719	\$ 1,928,113	\$ 6,377,832	\$ 5,191,516	\$ 2,395,349	\$ 7,586,865	\$ 5,250,821	\$ 2,522,008	\$ 7,772,829
E&G Funds	\$ 4,449,719	\$ 1,928,113	\$ 6,377,832	\$ 5,191,516	\$ 2,395,349	\$ 7,586,865	\$ 5,250,821	\$ 2,522,008	\$ 7,772,829
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 4,449,719	\$ 1,928,113	\$ 6,377,832	\$ 5,191,516	\$ 2,395,349	\$ 7,586,865	\$ 5,250,821	\$ 2,522,008	\$ 7,772,829

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-10

MUNICIPAL TECHNICAL ADVISORY SERVICE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 939,700		\$ 939,700	\$ 990,400		\$ 990,400	\$ 1,036,300		\$ 1,036,300
4. Local Appropriations	846,830		846,830	887,582		887,582	924,651		924,651
5. Federal Gifts, Grants & Contracts	13,721	\$ 47,607	61,328	24	\$ 117	141			
6. State Gifts, Grants & Contracts		196,265	196,265		265,557	265,557		\$ 300,000	300,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educational Activities									
11. Other Sources							18,500		18,500
Total Educational and General Funds	\$ 1,800,251	\$ 243,872	\$ 2,044,123	\$ 1,878,006	\$ 265,674	\$ 2,143,680	\$ 1,979,451	\$ 300,000	\$ 2,279,451
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,800,251	\$ 243,872	\$ 2,044,123	\$ 1,878,006	\$ 265,674	\$ 2,143,680	\$ 1,979,451	\$ 300,000	\$ 2,279,451
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction		\$ 28,992	\$ 28,992		\$ 117	\$ 117			
2. Research									
3. Public Service	\$ 1,314,648	214,880	1,529,528	\$ 1,405,738	265,557	1,671,295	\$ 1,546,723	\$ 261,000	\$ 1,807,723
4. Academic Support	131,708		131,708	154,898		154,898	135,675		135,675
5. Student Services									
6. Institutional Support	16,913		16,913	15,300		15,300	15,300		15,300
7. Staff Benefits	284,594		284,594	323,496		323,496	357,441	39,000	396,441
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 1,747,863	\$ 243,872	\$ 1,991,735	\$ 1,899,432	\$ 265,674	\$ 2,165,106	\$ 2,055,139	\$ 300,000	\$ 2,355,139
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	13,200		13,200	(18,102)		(18,102)	15,000		15,000
Total Educational and General Funds	\$ 1,761,063	\$ 243,872	\$ 2,004,935	\$ 1,881,330	\$ 265,674	\$ 2,147,004	\$ 2,070,139	\$ 300,000	\$ 2,370,139
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 39,188		\$ 39,188	\$ (3,324)		\$ (3,324)	\$ (90,688)		\$ (90,688)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ 39,188		\$ 39,188	\$ (3,324)		\$ (3,324)	\$ (90,688)		\$ (90,688)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 1,800,251	\$ 243,872	\$ 2,044,123	\$ 1,878,006	\$ 265,674	\$ 2,143,680	\$ 1,979,451	\$ 300,000	\$ 2,279,451
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 1,800,251	\$ 243,872	\$ 2,044,123	\$ 1,878,006	\$ 265,674	\$ 2,143,680	\$ 1,979,451	\$ 300,000	\$ 2,279,451

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-11

COUNTY TECHNICAL ASSISTANCE SERVICE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 703,600		\$ 703,600	\$ 756,600		\$ 756,600	\$ 794,200		\$ 794,200
4. Local Appropriations	817,558		817,558	816,419		816,419	816,400		816,400
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts		\$ 17,825	17,825		\$ 49,539	49,539		\$ 21,000	21,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educational Activities									
11. Other Sources	3,869		3,869	4,788		4,788	4,800		4,800
Total Educational and General Funds	\$ 1,525,027	\$ 17,825	\$ 1,542,852	\$ 1,577,807	\$ 49,539	\$ 1,627,346	\$ 1,615,400	\$ 21,000	\$ 1,636,400
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,525,027	\$ 17,825	\$ 1,542,852	\$ 1,577,807	\$ 49,539	\$ 1,627,346	\$ 1,615,400	\$ 21,000	\$ 1,636,400
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,339,257	\$ 17,825	\$ 1,357,082	\$ 1,261,331	\$ 49,539	\$ 1,310,870	\$ 1,399,344	\$ 21,000	\$ 1,420,344
4. Academic Support									
5. Student Services									
6. Institutional Support	15,404		15,404	13,100		13,100	13,100		13,100
7. Staff Benefits	228,697		228,697	233,364		233,364	258,068		258,068
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 1,583,358	\$ 17,825	\$ 1,601,183	\$ 1,507,795	\$ 49,539	\$ 1,557,334	\$ 1,670,512	\$ 21,000	\$ 1,691,512
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	7,000		7,000	19,146		19,146	9,300		9,300
Total Educational and General Funds	\$ 1,590,358	\$ 17,825	\$ 1,608,183	\$ 1,526,941	\$ 49,539	\$ 1,576,480	\$ 1,679,812	\$ 21,000	\$ 1,700,812
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ (65,331)		\$ (65,331)	\$ 50,866		\$ 50,866	\$ (64,412)		\$ (64,412)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ (65,331)		\$ (65,331)	\$ 50,866		\$ 50,866	\$ (64,412)		\$ (64,412)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,525,027	\$ 17,825	\$ 1,542,852	\$ 1,577,807	\$ 49,539	\$ 1,627,346	\$ 1,615,400	\$ 21,000	\$ 1,636,400
E&G Funds	\$ 1,525,027	\$ 17,825	\$ 1,542,852	\$ 1,577,807	\$ 49,539	\$ 1,627,346	\$ 1,615,400	\$ 21,000	\$ 1,636,400
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 1,525,027	\$ 17,825	\$ 1,542,852	\$ 1,577,807	\$ 49,539	\$ 1,627,346	\$ 1,615,400	\$ 21,000	\$ 1,636,400

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-12

UNIVERSITY-WIDE ADMINISTRATION

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 1,941,100		\$ 1,941,100	\$ 1,948,100		\$ 1,948,100	\$ 2,010,100		\$ 2,010,100
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 26,413	26,413		\$ 6,333	6,333		\$ 7,000	7,000
6. State Gifts, Grants & Contracts					2,564	2,564		2,500	2,500
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	133,831	367,955	501,786	253,019	249,133	502,152	100,000	300,000	400,000
9. Endowment Income	53,830	11,136	64,966	20,845	25,414	46,259	15,000	25,500	40,500
10. Sales and Services of Educational Activities									
11. Other Sources	9,162,346		9,162,346	7,548,026		7,548,026	7,005,800		7,005,800
Total Educational and General Funds	\$ 11,291,107	\$ 405,504	\$ 11,696,611	\$ 9,769,990	\$ 283,444	\$ 10,053,434	\$ 9,130,900	\$ 335,000	\$ 9,465,900
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 11,291,107	\$ 405,504	\$ 11,696,611	\$ 9,769,990	\$ 283,444	\$ 10,053,434	\$ 9,130,900	\$ 335,000	\$ 9,465,900
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service									
4. Academic Support									
5. Student Services									
6. Institutional Support	\$ 13,347,685	\$ 405,504	\$ 13,753,189	\$ 14,155,886	\$ 283,444	\$ 14,439,330	\$ 16,720,400	\$ 335,000	\$ 17,055,400
7. Staff Benefits	2,959,448		2,959,448	3,173,859		3,173,859	3,380,000		3,380,000
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	\$ 16,307,133	\$ 405,504	\$ 16,712,637	\$ 17,329,745	\$ 283,444	\$ 17,613,189	\$ 20,100,400	\$ 335,000	\$ 20,435,400
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	(6,775,903)		(6,775,903)	(7,208,720)		(7,208,720)	(10,969,500)		(10,969,500)
Total Educational and General Funds	\$ 9,531,230	\$ 405,504	\$ 9,936,734	\$ 10,121,025	\$ 283,444	\$ 10,404,469	\$ 9,130,900	\$ 335,000	\$ 9,465,900
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	\$ 1,759,877		\$ 1,759,877	\$ (351,035)		\$ (351,035)			
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	\$ 1,759,877		\$ 1,759,877	\$ (351,035)		\$ (351,035)			
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 11,291,107	\$ 405,504	\$ 11,696,611	\$ 9,769,990	\$ 283,444	\$ 10,053,434	\$ 9,130,900	\$ 335,000	\$ 9,465,900
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	\$ 11,291,107	\$ 405,504	\$ 11,696,611	\$ 9,769,990	\$ 283,444	\$ 10,053,434	\$ 9,130,900	\$ 335,000	\$ 9,465,900

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-13

UT MEDICAL CENTER AT KNOXVILLE

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$216,289,382		\$216,289,382	\$244,974,757		\$244,974,757	\$224,174,606		\$224,174,606
Auxiliary Enterprises	5,318,078	\$ 3,720,321	9,038,399	5,810,379	\$ 3,880,724	9,691,103	5,391,059	\$ 4,085,000	9,476,059
Gifts, Grants and Contracts									
Other Services	3,968,948		3,968,948	5,143,993		5,143,993	4,754,275		4,754,275
Total Revenues	\$225,576,408	\$ 3,720,321	\$229,296,729	\$255,929,129	\$ 3,880,724	\$259,809,853	\$234,319,940	\$ 4,085,000	\$238,404,940
EXPENDITURES									
Administration	\$ 20,793,119		\$ 20,793,119	\$ 21,997,442		\$ 21,997,442	\$ 24,298,481		\$ 24,298,481
Nursing	35,698,392		35,698,392	35,998,624		35,998,624	37,178,243		37,178,243
Teaching	19,612,647		19,612,647	23,065,968		23,065,968	24,682,104		24,682,104
Ancillary Services	76,810,466		76,810,466	80,439,626		80,439,626	81,788,597		81,788,597
Outpatient Services	14,813,442		14,813,442	16,062,968		16,062,968	16,768,311		16,768,311
Support Services	16,598,078		16,598,078	17,962,652		17,962,652	19,048,464		19,048,464
Fixed Expenses	15,338,661	\$ 3,720,321	19,058,982	28,425,193	\$ 3,880,724	32,305,917	21,964,314	\$ 4,085,000	26,049,314
Auxiliary Enterprises	5,423,469		5,423,469	6,745,294		6,745,294	7,715,618		7,715,618
Total Expenditures	\$205,088,274	\$ 3,720,321	\$208,808,595	\$230,697,767	\$ 3,880,724	\$234,578,491	\$233,444,132	\$ 4,085,000	\$237,529,132
Mandatory Transfers (In)/Out	11,529,406		11,529,406	7,724,651		7,724,651	5,673,600		5,673,600
Non-Mandatory Transfers (In)/Out	6,794,993		6,794,993	2,077,338		2,077,338	1,137,900		1,137,900
Total Expenditures and Transfers	\$223,412,673	\$ 3,720,321	\$227,132,994	\$240,499,756	\$ 3,880,724	\$244,380,480	\$240,255,632	\$ 4,085,000	\$244,340,632
TRANSFER TO/(FROM) FUND BALANCE	\$ 2,163,735		\$ 2,163,735	\$ 15,429,373		\$ 15,429,373	\$ (5,935,692)		\$ (5,935,692)
TOTAL UT MEDICAL CENTER AT KNOXVILLE	\$225,576,408	\$ 3,720,321	\$229,296,729	\$255,929,129	\$ 3,880,724	\$259,809,853	\$234,319,940	\$ 4,085,000	\$238,404,940

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted

APPENDIX VI
Schedule A-14

WILLIAM F. BOWLD HOSPITAL

	Actual 1992			Actual 1993			Revised Budget 1994		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$ 43,579,440		\$ 43,579,440	\$ 46,216,831		\$ 46,216,831	\$ 53,395,550		\$ 53,395,550
Auxiliary Enterprises	573,020	\$ 40,000	613,020	588,577		588,577	585,000		585,000
Gifts, Grants and Contracts									
Other Services	(9,675,225)		(9,675,225)	(8,362,309)		(8,362,309)	(15,101,899)		(15,101,899)
Total Revenues	\$ 34,477,235	\$ 40,000	\$ 34,517,235	\$ 38,443,099	\$ 0	\$ 38,443,099	\$ 38,878,651	\$ 0	\$ 38,878,651
EXPENDITURES									
Administration	\$ 4,467,957		\$ 4,467,957	\$ 6,737,003		\$ 6,737,003	\$ 5,738,806		\$ 5,738,806
Nursing	4,727,221		4,727,221	5,477,920		5,477,920	5,363,223		5,363,223
Ancillary Services	14,101,744		14,101,744	16,262,271		16,262,271	16,788,753		16,788,753
Outpatient Services	467,721		467,721	461,583		461,583	488,350		488,350
Support Services	3,072,816		3,072,816	3,286,230		3,286,230	3,541,374		3,541,374
Fixed Expense	2,398,389	\$ 40,000	2,438,389	1,980,014		1,980,014	2,415,180		2,415,180
Renal Services	1,509,502		1,509,502	1,995,207		1,995,207	1,877,545		1,877,545
Auxiliary Enterprises	695,235		695,235	649,906		649,906	659,939		659,939
Total Expenditures	\$ 31,440,585	\$ 40,000	\$ 31,480,585	\$ 36,850,134	\$ 36,850,134	\$ 36,850,134	\$ 36,853,150	\$ 36,853,150	\$ 36,853,150
Mandatory Transfers (In)/Out	108,391		108,391	107,181		107,181	116,560		116,560
Non-Mandatory Transfers (In)/Out	618,287		618,287	674,245		674,245	691,000		691,000
Total Expenditures and Transfers	\$ 32,167,263	\$ 40,000	\$ 32,207,263	\$ 37,631,560	\$ 37,631,560	\$ 37,631,560	\$ 37,660,710	\$ 37,660,710	\$ 37,660,710
TRANSFER TO/(FROM) FUND BALANCE	\$ 2,309,972		\$ 2,309,972	\$ 811,539		\$ 811,539	\$ 1,217,941		\$ 1,217,941
TOTAL WILLIAM F. BOWLD HOSPITAL	\$ 34,477,235	\$ 40,000	\$ 34,517,235	\$ 38,443,099	\$ 0	\$ 38,443,099	\$ 38,878,651	\$ 0	\$ 38,878,651

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1992, 1993, and 1994

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. The University program and service fee increased from \$3 to \$4 per hour and from \$36 to \$48 maximum effective Fall 1993.
2. Reflects the reduction of indirect income received by the University.
3. Contains allocation of one-time resources from prior year unexpended funds.
4. Reflects one-time expenditure items not duplicated in FY 1993-94.
5. Reflects one-time expenditure in student activity program and UTC support of SEC Women's Basketball Tournament beginning in March 1993.
6. Reflects correction of arena debt services to reflect support from concession operations.
7. Reflects the one-time removal of replacement funds for telephone equipment.
8. The University entered into a contract for management of food service operations on the campus with Marriot Management Services.
9. The University entered into a contract for management of bookstore operations on the campus with Barnes and Nobles.
10. Reflects addition of the New Village Apartments debt service.
11. Reflects salary increases in January 1993 and additional personnel associated with program growth.
12. Reflects cost of stipend increases and program growth.
13. Reflects transfer of funds from object code 18 to 14.
14. Reflects funding for student salary increase effective January 1, 1993.
15. Reflects reallocation of resources to support student employment.

Chattanooga Cont.

16. Program discontinued.
17. Reflects providing funds to support faculty and staff development.
18. Telecommunications has been incurring and charging expenses to departments under object code 35, Communications, with recoveries being recorded in object code 48, Service Department Credits. In the future, these recoveries will be charged to object code 35, Communications.
19. Reflects allocation of scholarships to meet NCAA Division I regulations and program costs increases.

KNOXVILLE

1. Reflects \$1,706,738 decrease in Management Development Center revenue.
2. \$3,000,000 increase in FY 1993-94 Tuition and Fees reflects a more accurate estimate based on actual Fall 1993 enrollment.
3. The Original FY 1993-94 budget includes an overestimate of indirect cost recoveries from Private Gifts, Grants, and Contracts.
4. Reflects decreased activity in Conference Center revenue.
5. Original FY 1993-94 budget does not reflect Research Incentive Funds provided in October each year.
6. Includes increases in the State Testing and Evaluation Center and Conference Center amounts.
7. Reflects \$1,845,030 increase in library expenditures from Actual FY 1991-92 to Actual FY 1992-93.
8. The Revised FY 1993-94 budget includes \$1,313,667 carryover of FY 1992-93 funds and Research Incentive funds (see footnote 5) of \$826,189.
9. The FY 1993-94 budget includes \$864,000 for public liability and automobile loss liability insurance which were funded from state reserves in FY 1992-93. An additional \$507,719 of Development expenditures was budgeted for FY 1993-94 to fund Capital Campaign costs.
10. The Revised FY 1993-94 includes a \$684,261 increase in utilities over Actual FY 1992-93 and a \$1,591,206 increase in carpentry services for the same period due to FY 1992-93 recoveries and carryover for unfinished projects.

Knoxville Cont.

11. Reflects decline in Computing Center and Telephone Services debt service transfers.
12. Reflects reduction in non-mandatory debt service transfers from Actual 1991-92 and Actual FY 1992-93 when transfers were made to support Computing and Telecommunications line of credit repayment.
13. Includes new positions in Financial Aid and the Development Office.
14. Includes additional funds for FY 1992-93 and FY 1993-94 for enhancing the summer programs. The Original 1993-94 budget included a summer program incentive that was rebudgeted in other object codes.
15. The Revised FY 1993-94 budget includes \$125,825 carryover of FY 1992-93 funds and budget increases for THEC graduate fellowships of \$86,812.
16. Actual FY 1992-93 expenditures include increased travel for faculty and staff to attend professional meetings.
17. Includes reduction in rental payments due to purchase of Conference Center building on July 1, 1992.
18. Actual FY 1992-93 reflects one-time windfall due to the Tennessee Claims Commission not charging for public liability and automobile loss liability insurance. The FY 1993-94 budget reflects expected insurance costs.
19. Includes \$795,000 increase in Physical Plant recoveries from special projects conducted for other University departments, and decreased activity in Conferences (\$640,000) and Management Development Program (\$390,000).
20. Includes contingency fund for program adjustments to be allocated during the year.
21. Actual FY 1992-93 includes special equipment funding from the State Appropriations.
22. Reflects accounting change for Residence Halls, Rental Properties and Food Services Administration accounts. This will be corrected during the current year and for future budgets.
23. Actual FY 1991-92 and Actual FY 1992-93 include transfers for partial funding of new parking garage.

MARTIN

1. Reflects five percent increase in fee rate and increase in enrollment.

Martin Cont.

2. Reflects a reduction in International Student Fees from the Intensive English Language Program due to enrollment decline as a result of the world recession.
3. Reflects midyear adjustments, including funds for midyear salary increase.
4. Reflects a reduction in the Pell Administrative Allowance.
5. Reflects a decrease in Miscellaneous Income.
6. Reflects restoration of operating budgets for instructional units.
7. The research function on the original budget includes only the basic operating budget for the Research Office. As instructional units identify and fund research projects during the year, the funding and the expenses are transferred to the research function.
8. Reflects increased TV sports promotion and camps and special program activity.
9. Reflects decreases that were part of the FY 1991-92 budget reduction including reduced funding for the Computer Center, Library, Faculty Development, and University Museum. Also, includes decrease in related Program Adjustment account.
10. Reflects restoration of operating budgets for academic support units and contingency funds set aside in the Program Adjustment account.
11. Includes funding for Hepatitis B vaccinations and an increase in Development activities in preparation for the University's 200th anniversary capital campaign.
12. Includes a significant increase in the Group Hospitalization insurance rate.
13. Includes increased Capital Outlay expenditures and Library relocation expenses associated with the Library renovation project.
14. Includes an increase in Grant-in-Aid associated with OVC membership and an increase in College Work Study Program Matching because partial waiver of match was discontinued.
15. Includes debt service for the new UTM Children's Center and new computer mainframe.
16. Housing occupancy rate higher due to increased enrollment resulted in an increase in indebtedness funds. Also, Parking Authority surplus reserved for renewal and replacement of parking lots. FY 1992-93 and FY 1993-94 operating budgets reflect increased enrollment.

Martin Cont.

17. In addition to the midyear salary increases, FY 1992-93 Administrative and Professional salaries have increased because of the restoration of Freshmen Studies advising compensation, the employment of a second psychologist in the Student Counseling Center, and the employment of a track coach for Women's Athletics.
18. Includes professor equity funds.
19. In addition to the midyear salary increases, FY 1992-93 GTA, GA, and GRA salaries increased from assistantship funds added on a one-time basis in Business Administration and Development for capital campaign purposes, in Other Race Student Recruitment to attract minority graduate students, and in Educational Studies and Biological Sciences to meet laboratory instruction needs.
20. Reflects additional sections offered based on increased enrollment expectations.
21. Includes increase in maximum longevity compensation and new non-exempt positions in the Development Office for capital campaign purposes, in the Financial Aid office for new federal regulation compliance purposes, in the Library to meet needs associated with the relocation of the Library during the renovation project, and in the Nursing department for accreditation purposes. In addition, some positions previously budgeted incorrectly in other objects codes have been transferred to object code 16.
22. Includes student employment for Library relocation purposes and increased student employment for custodial purposes.
23. Includes restoration of operating budgets for instructional units and contingency funds for program adjustments to be allocated during the year.
24. Reflects the allocation of contingency funds.
25. Includes Capital Outlay expenditure increase, Computer Center and Electronic and Computer Maintenance expenditure increase, and University Center lobby renovation expenditures.
26. Original FY 1993-94 budget reflects the allocation of contingency funds and a decrease in Capital Outlay expenditures. Revised FY 1993-94 budget reflects additional funding for projects deferred from FY 1992-93 to FY 1993-94.
27. Includes Ohio Valley Conference dues and pro-rata share of OVC fund balance.
28. Reflects one-time nature of pro-rata share of OVC fund balance paid in FY 1992-93. Also, reallocation of Intensive English budget with respect to goal of new building construction reduces object code 37.

Martin Cont.

29. FY 1992-93 reflects increase in NDSL Matching and Athletic Scholarships. FY 1993-94 reflects the transfer of funds between object codes 43, Awards, and 44, Grants and Subsidies, consistent with fee waiver charges.
30. Correction of an accounts payable included a large credit to object code 36 which reduced the net expenditures for FY 1991-92.

SPACE INSTITUTE

1. Reflects a reduction in fees from students in Short Courses.
2. Reflects a reduction in Indirect Cost recoveries from the MHD Contract with the Dept. of Energy.
3. Reflects the termination of the one state contract active in FY 1990-91. No new state contracts are expected.
4. Reflects an increase in Indirect Cost recovery from contracts with CSTAR.
5. Reflects moving the Tuition Assistance Account from Instruction to Scholarships and Fellowships.
6. The Research Administration and Proposal Preparation accounts were moved from Academic Support to Research.
7. Reflects a reduction of expenditures in Technology Transfer.
8. Reflects a reduction in expenditures for Conferences & Seminars.
9. Reflects having a Vice President for UTSI for a full year and establishing an office for Alumni and Development.
10. Reflects an increase in charges from the University-wide Administration.
11. Reflects an unusually high volume of personal computer sales in FY 1992-93. FY 1993-94 is anticipated to be at a lesser volume.
12. Reflects having a Vice President for UTSI for a full year and employing a Director for Alumni and Development.
13. FY 1992-93 reflects a reduction in E & G supported GRA's because more were contract supported (restricted funds). FY 1993-94 reflects an increase in E & G supported GRA's back to FY 1991-92 levels.

Space Institute Cont.

14. Reflects the addition of one Fellowship in the Minority Graduate Fellowship Program.
15. Reflects an increase in staff benefits.
16. Reflects a reduction of printing costs for FY 1992-93 and then an increase to normal levels in FY 1993-94.
17. Reflects a delay in the installation of a new telephone system in FY 1992-93 and then the savings of this new system in FY 1993-94.
18. Deferred maintenance expenditures in FY 1992-93 are included in FY 1993-94 maintenance costs.
19. Reflects a significant rise in Computer Services for FY 1992-93 by the Applied Physics Group and then a reduction of these services in FY 1993-94.
20. Original Budget for FY 1993-94 reflected the cost saving resulting from replacing the UTSI rented telephone switch. The increase shown in the Revised Budget for FY 1993-94 reflect the unanticipated additional cost of renting office space in Nashville for the Engineering Management program when it vacated its space in the TSU Building.
21. Includes short course faculty incentives.
22. Reflects a reduction in recoveries for computer charges.
23. The increase in the Revised Budget for FY 1993-94 reflects the rebudgeting of equipment encumbered in FY 1992-93 that was carried into FY 1993-94.

MEMPHIS - OTHER SPECIALIZED UNITS

1. Reflects increase in maintenance fee rate and student enrollment.
2. Actual 1991-92 includes \$429,762 UPF Forensic Service revenue which was changed to an expenditure recovery account in FY 1992-93.
3. Reflects increase in revenue for CEC-Knoxville.
4. Includes the new Marmoset Research Center at Knoxville.
5. Reflects additional support for the Library and increased activity in the Dental Clinics.
6. Reflects growth in the Development and fund raising area and expansion of the campus police for employee security.

MOSU Cont.

7. Includes a \$992,000 program adjustment for reallocation, a \$763,102 estimated expense in O & M directed work, and an estimated increase in utilities and fuel.
8. Reflects transfers to/from MOSU to balance COMU.
9. Reflects increase in the graduate program.
10. Reflects increased use of student employees in the Fitness Center and Dental Operatory.
11. Reflects restoration of travel budget.
12. FY 1991-92 includes \$121,000 restricted cost sharing by the College of Pharmacy.
13. FY 1992-93 reflects one-time equipment appropriation.

COLLEGE OF MEDICINE UNITS

1. Reflects increase in maintenance fee rate and student enrollment.
2. FY 1991-92 reflects a portion of the Hospital contract being paid to UTMG. FY 1992-93 and FY 1993-94 reflect increased services to the Med Hospital.
3. FY 1991-92 reflects payment by UTMG of the Hospital contract revenue. In FY 1992-93 payments are reflected as a recovery to expenditures.
4. Reflects decrease in training support for McHarry students.
5. Reflects increased continuing education program and realignment of a portion of the Provost Office and Medicine Admission Office from MOSU to COMU.
6. Reflects transfer to/from MOSU to balance COMU.
7. Reflects new program, Med Services-Psychiatry, and expansion of the CEC-Knoxville clearing programs.
8. Reflects restoration of travel budget.
9. Reflects cost sharing for Centers of Excellence.
10. FY 1992-93 reflects one-time equipment appropriation.

FAMILY MEDICINE UNITS

1. FY 1992-93 and FY 1993-94 reflect increase in patient care activities.

Family Medicine Cont.

2. FY 1991-92 includes \$80,000 transfer to Plant Funds.
3. FY 1991-92 and FY 1992-93 reflect new equipment required for expansion of the St. Francis and Healthplex Centers.

AGRICULTURAL EXPERIMENT STATION

1. Reflects an anticipated continuation of grant and contract growth.
2. In the latter part of FY 1992-93, the expenditure function of the Experiment Station administration accounts was changed from Institutional Support to Academic Support. This reclassification is in accordance with NACUBO's (National Association of College and University Business Officers) guidelines.
3. Reflects an increase in University-wide Administration support charges.
4. Reductions reflect reduced equipment funding and reductions needed as a result of resource reallocation.

AGRICULTURAL EXTENSION SERVICE

1. FY 1991-92 revenue was abnormally high because soil testing fees were increased to recover costs and UT NEXT DOOR program was initiated.
2. In FY 1992-93, the expenditure function of the administrative accounts was changed from Institutional Support to Public Service. This reclassification is in accordance with NACUBO's guidelines.
3. FY 1992-93 and FY 1993-94 reflect increases for purchase of equipment including a new computer system for the Soil Testing Lab in Nashville.
4. Reflects an increase in health insurance, retirement, and Social Security costs.
5. Reflects the establishment of a renovation and replacement account.
6. FY 1992-93 reflects the employment of temporary personnel for program support.
7. Reflects restoration of travel and printing needed for effective program delivery.
8. Increased costs due to placement of UT Motor Pool cars for official use in each of the five district offices and for professional staff located in Jackson and Nashville.
9. Reflects the cost of installation of E-Mail system and satellite downlinks at five locations.

Agricultural Extension Cont.

10. FY 1992-93 includes the remodeling of the Home Economics Department.
11. FY 1992-93 and FY 1993-94 reflect increased use of the Agricultural Campus Print Shop resulting in increased operating costs which are offset by recoveries from various Institute of Agriculture units.
12. Reflects one-time administrative expense.
13. FY 1993-94 reflects restoration for program support and upgrading of computer and printing equipment.

VETERINARY MEDICINE

1. Increase primarily due to Center of Excellence matching and annual telephone costs.
2. During 1993 the expenditure function of matching for the CVM Center of Excellence was reclassified from Academic Support to Research.
3. FY 1992-93 reflects the establishment of a separate account in Institutional Support for the Institute of Agriculture headquarter administration cost. These costs were previously reported in Academic Support.
4. Reflects an increase in CVM percent of Institute of Agriculture administration cost due to a 1992 cost study.
5. Includes transfers to fund renovation of the Vet. School Library and purchase of a cobalt therapy unit.
6. During FY 1992-93 new service centers for clinical services were established and existing clinical laboratories were reclassified to service departments. This reclassified various salaries from academic to administrative and professional. It also increased service department recoveries and contractual and special services charges.
7. FY 1993-94 reflects graduate student positions that were not filled in FY 1992-93.
8. FY 1993-94 biweekly budget reflects new desegregation program for student recruitment.
9. Increase due to planned restoration of travel due to previous budget constraints.
10. The College has several large maintenance items that must be done in FY 1993-94 including the purchase of another heat wheel and rebuilding a chiller.
11. Increase due to planned restoration of supplies due to previous budget constraints.

Veterinary Medicine Cont.

12. No equipment purchases are planned in FY 1993-94 due to budget constraints.

INSTITUTE OF PUBLIC SERVICE

1. Reflects indirect cost recoveries from EPA and DOD contracts.
2. No indirect cost recoveries anticipated from the state in FY 1993-94.
3. Reflects increase in Center for Telecommunications and Video and Radio Center sales to clients outside the University.
4. Outside sales were expected to decline over FY 1992-93; however, current projects indicate sales volume will be comparable to FY 1992-93.
5. Reflects increased training revenues generated by the Center for Industrial Services and the Center for Government Training.
6. Reflects program slow down due to anticipated 25% reduction in state appropriations.
7. Reflects restoration of state appropriations and generation of additional outside revenues.
8. Reflects normal increases in rates plus anticipated insurance rate increase.
9. Reflects one-time transfer to plant funds in FY 1991-92.
10. Reflects change in system charge distribution due to latest cost study, CGT lease support, and telecommunications initiatives.
11. Reflects the addition of two staff positions transferred from UWA.
12. Reflects the addition of one FTE in the Center for Telecommunications and Video.
13. Reflects full employment and release of travel restrictions.
14. FY 1992-93 reflects start-up cost of telecommunications network and anticipated growth in FY 1993-94.
15. Reflects new rental property for Center for Government Training, Nashville, and training space requirements across Tennessee.
16. Reflects use of one-time funds to establish telecommunications network and smart classrooms.

IPS Cont.

17. Reflects expansion of smart classrooms and telecommunications networks in Knoxville, Nashville, and West Tennessee.

MTAS

1. Reflects finalization of EPA contract.
2. Reflects sale of publications and other miscellaneous income.
3. Reflects filling vacant positions and one additional FTE in codes formerly on contract.
4. Reflects normal rate adjustments and anticipated insurance increase.
5. In addition to salary increases, reflects municipal code support.
6. Reflects use of students/hourly employees to work in the library and in support of field staff due to vacancies.
7. Reflects full staffing and release of travel restrictions.
8. Reflects full staffing.
9. Reflects filling West Tennessee Municipal Consultant position.
10. Reflects communication cost associated with local and statewide networks.
11. Reflects contract for codes support in FY 1992-93 which is now included in object code 16 in order to comply with Fair Labor Standards Act.
12. Reflects addition of field office in Johnson City, Tennessee.
13. Reflects support of solid waste and waste water grant efforts.
14. Reflects recovery from Tennessee Department of Environment and Conservation Wastewater Grant.
15. Reflects increased funds to support special studies requested by cities.
16. Reflects use of one-time funds to purchase needed equipment and complete local area network connections to Jackson Regional Office.
17. Reflects purchase of legal volumes for attorneys in Nashville and Jackson. FY 1992-93 includes upgrades for Knoxville and computerized records.

CTAS

1. Reflects use of hourly workers to assist legal staff with backlog.
2. Reflects increased cost due to lifting of restrictions on out-of-state travel and hiring of replacement position.
3. Reflects computer upgrades and completion of local area network started in FY 1991-92.
4. Reflects cost cutting measures for purchasing supplies.
5. Reflects return to full staffing for FY 1993-94 along with field staff support.

UNIVERSITY-WIDE ADMINISTRATION

1. Actual 1991-92 reflects Indicia Licensing revenue of \$610,000 on the revenue side of the budget and offsetting transfers to the campuses on the expenditures and transfers side of the budget. Actual 1992-93 and the Original and Revised Budgets for 1994 are accounted for differently with anticipated revenues netted as a recovery on the expenditures and transfers side of the budget. Since revenues and transfers vary considerably from year to year and are always a wash, it is budgeted in this fashion so that other operating revenues will not be distorted.
2. Reflects anticipated decline in interest income from \$8.5 million in 1992 to \$7.0 million in 1993 and 1994.
3. Reflects the change in systems support charges whereby appropriated funds included in campus/unit appropriations for the benefit of system operations are recovered. Also reflects incoming transfers from prior year accumulated fund balance to fund Capital Campaign and Bicentennial costs.
4. Reflects nonrecurring cost attributable to Capital Campaign and UT Bicentennial.
5. Reflects reinstatement of auto and public liability insurance costs which were funded from state reserves in 1992 and 1993.

MEDICAL CENTER AT KNOXVILLE

1. The state replaced the licensure fee with the services tax to fund the Medicaid program. Also, Actual 1992-93 includes debt service payments which will be closed out at year-end.
2. Services tax will expire January 1, 1994.
3. In FY 1991-92 \$5,000,000 was transferred from operating funds to funded depreciation.

Medical Center Cont.

4. Actual FY 1992-93 reflects recording of prior year Medicare and Medicaid cost settlements of approximately \$17,000,000.
5. Contract for management of physicians' group was not in place for all of FY 1991-92.
6. Reflects enhancements to the computer system and new positions in Management Information Systems and the first full year of operation for Practice Management.
7. Reflects an increase in the number of faculty with administrative services agreements. Also, Hospital began paying for medical insurance for residents in FY 1992-93.
8. Reflects an increase in the number of residents, as well as salary/benefit increases for residents, and new physicians' salaries and contracts.

WILLIAM F. BOWLD HOSPITAL

1. During FY 1992-93, the Hospital paid Medicaid Services Tax in excess of \$2,000,000.
2. Increase for FY 1993-94 reflects budgeted increase in average patient days from 65 to 70 and an increase in patient charges of 5%.
3. In FY 1993-94, the Medicaid Services Reimbursement should be eliminated. This will result in an increase in Medicaid Allowance.
4. In FY 1993-94, the Medicaid Services Tax should be eliminated.
5. FY 1992-93 expenditures reflect increased use of nursing agency.
6. Reflects increase in Ancillary Services due to increase in Pharmacy Goods for Resale and in price increase to Bowld Hospital from the Med for Radiological Services.
7. Actual 1992-93 and FY 1993-94 expenditures reflect increases due to age of building.
8. Reflects increase in cost of kidneys from organ procurement organization.

